

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/7/2007	Discussion with K. Asher regarding OCA meeting agenda.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/7/2007	Discussion with K. Asher and E. Marold regarding Audit Committee materials.	0.8			A1
Simpson	Jamie	JS	Senior Manager	8/7/2007	Discussion with A. Ranney regarding attrition Q2 activity.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/7/2007	Discussion with H. Aquino regarding GIS updates for Q2 and partner signoff on changes.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/7/2007	Discussion with R. Reimink and E.R. Simpson regarding M0141 analytics.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/7/2007	Review of significant reserve analytics.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/7/2007	Conf. call with N. Miller, S. Harris and D. Greenbury to discuss Q2 inquiries for Thermal.	0.4			A1
Smith	Carolyn E.	CES	Staff	8/7/2007	Review the final draft of the SRM and created a template for tax SRM accordingly.	0.4			A1
Stille	Mark Jacob	MJS	Senior	8/7/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Coordination of Delphi ASQ discussion.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Work on Bonus Analyses for Comp Committee presentation per M. Boehm.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Correspondence with A. Ranney and E. Marold regarding statutory entities.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Correspondence with E. Marold and Germany regarding Delphi Independence Confirmation.	0.2			A1
Artale	Sabrina A.	SAA	Manager	8/8/2007	SFAS 142 SAS review	2.4			A1
Boehm	Michael J.	MJB	Manager	8/8/2007	DPSS Audit - Met with R. Pochmara and E.R. Simpson to plan the DPSS 2007 audit.	2.2			A1
Burns JR	John E.	JEB	Senior Manager	8/8/2007	Review of various aspects of the valuation analysis prepared by KPMG for Delphi's SFAS 142 reporting purposes.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	8/8/2007	DGL testing for logical access.	2.2			A1
Ciungu	Roxana M.	RMC	Staff	8/8/2007	DGL testing for program change.	1.3			A1
Craig	Tashawna N.	TNC	Staff	8/8/2007	Tied out 10Q Cashflow Statement	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	8/8/2007	Updated formatting of the Consolidating schedule	2.6			A1
Craig	Tashawna N.	TNC	Staff	8/8/2007	E&S - Prepared lead sheets for interim testing	4.2			A1
Gerber	Katherine A.	KAA	Senior	8/8/2007	Thermal - Detail review of the accrued liabilities substantive procedures	2.2			A1
Gerber	Katherine A.	KAA	Senior	8/8/2007	Thermal - Detail review of the AR substantive procedures	1.9			A1
Gerber	Katherine A.	KAA	Senior	8/8/2007	Thermal - Detail review of the financial statement close process test of controls	2.7			A1
Gerber	Katherine A.	KAA	Senior	8/8/2007	Thermal - Detail review of the financial statement close process walkthrough	0.3			A1
Gerber	Katherine A.	KAA	Senior	8/8/2007	Thermal - Perform substantive audit procedures for investments	0.9			A1
Horner	Kevin John	KJH	Staff	8/8/2007	Answered questions from S. Craig relating to preparation of the corporate interim lead sheets.	0.6			A1
Horner	Kevin John	KJH	Staff	8/8/2007	E&S Audit: answered questions from S. Craig relating to the preparation of the E&S lead sheets for the interim audit.	0.4			A1
Horner	Kevin John	KJH	Staff	8/8/2007	E&S Audit: coordinated directions with staff on the E&S division for interim testing to begin week of 8/13/07.	0.7			A1
Horner	Kevin John	KJH	Staff	8/8/2007	Work on the scheduling of the DPSS physical inventory as the date was changed from 8/10/07 to 9/15/07.	0.4			A1
Horner	Kevin John	KJH	Staff	8/8/2007	Completed detail review of the management discussion and analysis section of the 10-Q.	0.8			A1
Horner	Kevin John	KJH	Staff	8/8/2007	Worked on the organization of the footnote support binder.	0.6			A1
Horner	Kevin John	KJH	Staff	8/8/2007	Discussion with M. Boehm regarding review notes for footnote support tie out.	0.4			A1
Korovesis	Janine	JK	Intern	8/8/2007	Pulled detail accounts from CARS website for analysis (E&S account).	8.0			A1
Marold	Erick W.	EWM	Senior	8/8/2007	Reviewed final DOM and Audit Committee presentations.	1.6			A1
Marold	Erick W.	EWM	Senior	8/8/2007	E&S Audit - Worked with S. Craig to create lead audit sheets for the 6/30/07 audit.	1.3			A1
Marold	Erick W.	EWM	Senior	8/8/2007	E&S Audit - Worked with the intern to obtain all of the 6/30/07 account reconciliations from the online CARS system.	1.4			A1

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Miller	Nicholas S.	NSM	Manager	8/8/2007	Call with internal audit discussing their involvement in the physical inventory observation process.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	8/8/2007	Thermal-Discussed audit work with M. Rothmund.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	8/8/2007	Thermal-Documented fixed asset walkthrough.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	8/8/2007	Thermal-Documented payroll walkthrough.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	8/8/2007	Thermal-Correspondence with C. Wood regarding payroll walkthrough.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	8/8/2007	Thermal-Met with C. Tompkins regarding fixed asset testing.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	8/8/2007	Thermal-Performed payroll walkthrough.	3.1			A1
Pedersen	Erik	EP	Senior	8/8/2007	Review of status and documentation	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/8/2007	DPSS - Guidance from E.R. Simpson regarding AR worksteps.	1.7			A1
Pochmara	Rose Christine	RCP	Staff	8/8/2007	DPSS -Navigated through AWS for prior year worksteps as well as GAMx for current year guidance.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/8/2007	DPSS - Tied lead sheet to TB and investigated specified balances (AR)	1.5			A1
Pochmara	Rose Christine	RCP	Staff	8/8/2007	DPSS - Updated lead sheet for AR	1.2			A1
Pochmara	Rose Christine	RCP	Staff	8/8/2007	DPSS - Updated lead sheet for cash	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/8/2007	DPSS - Updated lead sheet for fixed assets	1.2			A1
Pochmara	Rose Christine	RCP	Staff	8/8/2007	DPSS - Updated lead sheet for prepaid expenses	0.4			A1
Ranney	Amber C.	ACR	Senior	8/8/2007	Dayton-Preparing audit requests and coordinating with the AR Supervisors for the interim audit.	3.1			A1
Ranney	Amber C.	ACR	Senior	8/8/2007	Preparing international instructions for distribution.	1.4			A1
Ranney	Amber C.	ACR	Senior	8/8/2007	Performing required procedures to document 2007 planning activities.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	8/8/2007	Sales/AR walkthrough procedures - Communication with C. Harvey to obtain requested items for the walkthrough procedures.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/8/2007	Thermal - Addressed question from staff related to audit procedures in the fixed asset, employee cost and accounts payable section	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	8/8/2007	Thermal - Remaining FSCP Control Testing and documentation	3.3			A1

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Schwandt	Lisa N.	LNS	Staff	8/8/2007	Located quarterly accounting memos for inclusion in the accounting memos binder.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	8/8/2007	Pulled information for corporate support from Hyperion.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	8/8/2007	Dayton-Reviewed confirmation templates and attachments to ensure accuracy before sending to the client.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	8/8/2007	Cleaned up GAMX for files no longer needed.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/8/2007	Reviewed Excise Tax and Finance Outsourcing Memo	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/8/2007	Reviewed MO141 analytic and made final changes.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/8/2007	Signed off on quarterly worksteps in GAMx	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/8/2007	DPSS: Discussed requests with DPSS client R. Nedadur	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/8/2007	DPSS: Explained AR worksteps and provided guidance to R. Pochmara	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/8/2007	DPSS: Requested AR Alternative procedures sample	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/8/2007	DPSS: Requested XM Subsidy Sales detail and discussed calc. with M. Brown.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/8/2007	DPSS: Review prior year XM subsidy workpapers and explained to staff.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/8/2007	DPSS: Set up and re-orient.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/8/2007	Review of securities litigation memo and tax memos.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/8/2007	Review of corporate analytics.	1.4			A1
Stille	Mark Jacob	MJS	Senior	8/8/2007	Discussion with team regarding open items, etc.	0.2			A1
Stille	Mark Jacob	MJS	Senior	8/8/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Correspondence with J. Simpson and B. Hamblin regarding Client Engagement Workbook - tax engagements.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Work with J. Korovesis regarding Delphi Status August 3, 2007 ARMS input.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Coordination of Access Badge Request for team members.	0.2			A1



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Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Correspondence with J. Simpson and B. Hamblin regarding FY08 Revenue Plan.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Preparation of OCA presentation per J. Simpson (including revisions).	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Work on DOM presentation updates per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Work with M. Boehm on Compensation Committee presentation updates.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Correspondence with K. Asher, C. Tosto and E. Rukes regarding Pre-Approval Information Request-Germany.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Correspondence with Malaysia regarding Delphi Independence Confirmation.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Meeting with J. Simpson and E. Marold regarding Delphi E-Room.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/9/2007	Reviewed memo related to accounting for transitional services provided by Delphi.	1.2			A1
Boehm	Michael J.	MJB	Manager	8/9/2007	DPSS Audit - Supervised completion of interim procedures at DPSS.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	8/9/2007	Discussion with M. Stille regarding open items.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	8/9/2007	Update Packard walkthrough with workpaper numbers.	3.1			A1
Craig	Tashawna N.	TNC	Staff	8/9/2007	Prepared lead sheets for interim testing	6.6			A1
Craig	Tashawna N.	TNC	Staff	8/9/2007	Completed review of LSC account analytics	0.8			A1
Gerber	Katherine A.	KAA	Senior	8/9/2007	Thermal - Perform substantive audit procedures for investments	2.1			A1
Gerber	Katherine A.	KAA	Senior	8/9/2007	Thermal - Perform test of control procedures for investments	1.9			A1
Gerber	Katherine A.	KAA	Senior	8/9/2007	Thermal - Perform walkthrough procedures for investments	1.2			A1
Horner	Kevin John	KJH	Staff	8/9/2007	E&S Audit: answered questions from P. Balser relating to items on the client assistance request list.	0.4			A1

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Horner	Kevin John	KJH	Staff	8/9/2007	E&S Audit: meeting with E. Marold to review 2006 E&S Workpapers and the audit program in preparation of the interim audit.	2.2			A1
Horner	Kevin John	KJH	Staff	8/9/2007	E&S Audit: reviewed accounts receivable confirmation files prepared by A. Ranney.	0.7			A1
Horner	Kevin John	KJH	Staff	8/9/2007	E&S Audit: selected sample for our purchases detail testing and forwarded on to P. Balser.	0.8			A1
Horner	Kevin John	KJH	Staff	8/9/2007	Organized documentation received from staff who completed the inventory observations.	1.6			A1
Horner	Kevin John	KJH	Staff	8/9/2007	Cleared review notes from M. Boehm relating to footnote tie out from the 10-Q.	1.4			A1
Horner	Kevin John	KJH	Staff	8/9/2007	Completed review of the 10-Q footnote support binder to ensure all documentation had manager sign-off.	0.9			A1
Korovesis	Janine	JK	Intern	8/9/2007	Compiled list of scheduled hours to be charged to Delphi client during period 8/4/07 thru 2/29/08.	2.3			A1
Korovesis	Janine	JK	Intern	8/9/2007	Prepared AR confirmation letters for E&S division.	0.6			A1
Korovesis	Janine	JK	Intern	8/9/2007	Pulled detail accounts from CARS website for analysis (DPSS account).	0.8			A1
Korovesis	Janine	JK	Intern	8/9/2007	Pulled detail accounts from CARS website for analysis (E&S account).	2.6			A1
Marold	Erick W.	EWM	Senior	8/9/2007	E&S Audit - Met with K. Horner to review the 2006 audit of the E&S division and discuss 2007 audit approach.	2.3			A1
Marold	Erick W.	EWM	Senior	8/9/2007	Met with J. Simpson and H. Aquino to review the quarterly fee tracking database in the E-Room and implemented changes as discussed.	2.4			A1
Marold	Erick W.	EWM	Senior	8/9/2007	Updated the tax review memo based on K. Asher's comments and forwarded to the tax team for their review.	1.4			A1
Miller	Nicholas S.	NSM	Manager	8/9/2007	Review of planning documents for the 2007 audit engagement.	0.3			A1
Miller	Nicholas S.	NSM	Manager	8/9/2007	Review of pre-approval requests from our foreign teams.	0.5			A1
Miller	Nicholas S.	NSM	Manager	8/9/2007	Review of the Thermal division workpapers.	0.2			A1
Nicol	Jeremy M.	JMN	Staff	8/9/2007	Thermal-Attempted to ascertain support for sales walkthrough from C. Harvey.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/9/2007	Thermal-Discussed investments with K. Gerber.	0.7			A1

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Nicol	Jeremy M.	JMN	Staff	8/9/2007	Thermal-Discussed payroll walkthrough with C. Wood.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	8/9/2007	Thermal-Discussed support needs with purchasing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	8/9/2007	Thermal-Correspondence with J. Meinberg in regards to the fixed asset testing.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	8/9/2007	Thermal-Performed fixed asset substantive procedures.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	8/9/2007	Thermal-Performed payroll walkthrough.	2.8			A1
Pedersen	Erik	EP	Senior	8/9/2007	Review of status and documentation	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/9/2007	DPSS - A/R reconciliation review	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/9/2007	DPSS - Guidance from E.R. Simpson regarding XM worksteps.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/9/2007	DPSS - Rollforward reconciliation work for AR	2.4			A1
Pochmara	Rose Christine	RCP	Staff	8/9/2007	DPSS - Prepare audit workpapers and folders	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/9/2007	DPSS - Set up control spreadsheet (AR and CR)	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/9/2007	DPSS - Set up control spreadsheet for AP and CD	1.0			A1
Pochmara	Rose Christine	RCP	Staff	8/9/2007	DPSS - Set up control spreadsheet (payroll)	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/9/2007	DPSS - Workpaper pick up, supplies, and badge at Corporate.	1.4			A1
Ranney	Amber C.	ACR	Senior	8/9/2007	Dayton-Preparing audit requests and coordinating with the AR Supervisors for the interim audit.	2.2			A1
Ranney	Amber C.	ACR	Senior	8/9/2007	Performing required procedures to document 2007 planning activities.	6.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/9/2007	Thermal - Addressed question from staff related to audit procedures in the fixed asset, employee cost and accounts payable section	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/9/2007	Thermal - Inventory Cycle- Negative Inventory Control Testing	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/9/2007	Thermal - Inventory Testing- Inventory Substantive Detail Testing of subledger	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/9/2007	Thermal - Inventory Test of Control Testing- Inventory Capitalization	2.2			A1
Schwandt	Lisa N.	LNS	Staff	8/9/2007	Dayton-Created lead sheets for debit/credit memos to be included in the folder.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	8/9/2007	Dayton-Reviewed CAAT reports and cleaned up the spreadsheets in preparation for Dayton visit.	0.9			A1

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Schwandt	Lisa N.	LNS	Staff	8/9/2007	Dayton-Reviewed debit/credit memos to locate those amounts meeting scope.	4.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/9/2007	DPSS: Set up a team folder for audit files	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/9/2007	DPSS: Discussed requests with DPSS client R. Nedadur	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/9/2007	DPSS: Discuss XM support with M. Wenner	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/9/2007	DPSS: Explained XM worksteps and provided guidance to R. Pochmara.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/9/2007	DPSS: Prepared DPSS workpapers sent in advance	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/9/2007	DPSS: Prepared inventory leadsheet	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/9/2007	DPSS: Reviewed FSCP controls to begin documenting walkthrough	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/9/2007	DPSS: Reviewed test of control leadsheets and input explanations for staff to work on	1.4			A1
Simpson	Jamie	JS	Senior Manager	8/9/2007	Review of Audit Committee presentation for 9/5 meeting	2.1			A1
Simpson	Jamie	JS	Senior Manager	8/9/2007	Review of M0141 analytics.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/9/2007	Review of DOM agenda for 8/16 meeting.	2.1			A1
Simpson	Jamie	JS	Senior Manager	8/9/2007	Preparation of agenda for account planning meeting.	1.4			A1
Simpson	Jamie	JS	Senior Manager	8/9/2007	Review of 10Q MD&A tie out.	0.6			A1
Stille	Mark Jacob	MJS	Senior	8/9/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	1.1			A1
Yang	Jinglu	JY	Senior	8/9/2007	Working on cash receipt/disbursement walkthrough in GAMx	7.9			A1
Aquino	Heather	HRA	Client Serving Associate Manager	8/10/2007	Miscellaneous activities such as providing assistance to engagement team.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/10/2007	DPSS - Supervision of interim substantive procedures at DPSS	1.6			A1
Boehm	Michael J.	MJB	Manager	8/10/2007	Preparation of correspondence to C. Naylor regarding Q2 bonus	0.4			A1
Boehm	Michael J.	MJB	Manager	8/10/2007	Discussed FAS 142 carrying value tie out with L. Schwandt.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/10/2007	DPSS Audit - Supervised completion of interim procedures at DPSS.	0.4			A1
Cash	Kevin L.	KLC	Partner	8/10/2007	Status update discussion with S. Pacella	1.2			A1
Ciungu	Roxana M.	RMC	Staff	8/10/2007	DGL GAC users analysis.	1.3			A1

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Ciungu	Roxana M.	RMC	Staff	8/10/2007	Gave E. Pederson an update on the DGL testing.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	8/10/2007	Met with A. Ranney to discuss the divisions GAMx file.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	8/10/2007	SAP update with D. Huffman	0.2			A1
Ciungu	Roxana M.	RMC	Staff	8/10/2007	Prepare email to M. Dec regarding GAC users in DGL.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	8/10/2007	Sign-off workpapers in GAMx for division file.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	8/10/2007	Updated password settings for Orlando Datacenter walkthrough.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	8/10/2007	Updated the DGL walkthrough for GAC users.	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/10/2007	Performed interim testing of Fixed Assets	5.8			A1
Craig	Tashawna N.	TNC	Staff	8/10/2007	Prepared lead sheets for interim testing	1.8			A1
Horner	Kevin John	KJH	Staff	8/10/2007	Meeting with S. Craig to go over interim substantive procedures for corporate audit.	0.8			A1
Horner	Kevin John	KJH	Staff	8/10/2007	Received schedules and files from corporate accounting staff related to our interim substantive procedures and organized in preparation of interim testing.	1.1			A1
Horner	Kevin John	KJH	Staff	8/10/2007	Worked on interim audit procedures related to accounts receivable.	0.8			A1
Horner	Kevin John	KJH	Staff	8/10/2007	E&S Audit: compared files placed on SharePoint by accounting staff to our client assistance request list to determine items still needed for our interim audit procedures.	1.1			A1
Horner	Kevin John	KJH	Staff	8/10/2007	E&S Audit: completed assignments for staff to related audit areas for the interim audit.	0.7			A1
Horner	Kevin John	KJH	Staff	8/10/2007	E&S Audit: gathered prior year workpapers to take to E&S division headquarters to begin interim testing.	0.6			A1
Horner	Kevin John	KJH	Staff	8/10/2007	E&S Audit: review of prior year workpapers in preparation of the interim audit.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	8/10/2007	Thermal-Discussed payroll walkthrough with K. Devantier.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	8/10/2007	Thermal-Performed payroll walkthrough.	0.8			A1
Pedersen	Erik	EP	Senior	8/10/2007	DGL testing & review	1.9			A1
Pochmara	Rose Christine	RCP	Staff	8/10/2007	DPSS - Formatted spreadsheet for client use	0.3			A1
Pochmara	Rose Christine	RCP	Staff	8/10/2007	DPSS - Guidance from E.R. Simpson regarding XM worksteps.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	8/10/2007	DPSS - Rollforward reconciliation work for AR	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/10/2007	DPSS - Sales detail tests for April	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/10/2007	DPSS - Sales detail tests for February	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	8/10/2007	DPSS - Sales detail tests for June	1.7			A1
Pochmara	Rose Christine	RCP	Staff	8/10/2007	DPSS - Selected invoice samples for testing	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/10/2007	DPSS - Tied sample month AR adjustments to rollforward	0.8			A1
Ranney	Amber C.	ACR	Senior	8/10/2007	Dayton-Preparing audit requests and coordinating with the AR Supervisors for the interim audit.	0.7			A1
Ranney	Amber C.	ACR	Senior	8/10/2007	Preparing the Divisional GAMx files for distribution.	5.3			A1
Schwandt	Lisa N.	LNS	Staff	8/10/2007	Performed audit procedures on the allocation drivers for goodwill for the carrying value calculation.	2.8			A1
Schwandt	Lisa N.	LNS	Staff	8/10/2007	Pulled information for corporate support from Hyperion.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	8/10/2007	Dayton-Reviewed CAAT reports and cleaned up the spreadsheets in preparation for Dayton visit.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	8/10/2007	Copied controls between the divisional and corporate GAMX files in the Class of Transactions/Processes section.	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/10/2007	DPSS: Discussed requests with DPSS client R. Nedadur	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/10/2007	DPSS: Discuss XM support with M. Wenner	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/10/2007	DPSS: Explained XM worksteps and provided guidance to R. Pochmara.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/10/2007	DPSS: Reviewed prior year inventory workpapers	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/10/2007	DPSS: Reviewed test of control leadsheets and input explanations for staff to work on	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/10/2007	DPSS: Selected sample for credit memo testing	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/10/2007	DPSS: Selected sample for PPV testing	0.7			A1
Stille	Mark Jacob	MJS	Senior	8/10/2007	Discussion with team regarding open items, etc.	0.3			A1
Stille	Mark Jacob	MJS	Senior	8/10/2007	Follow-up and completion of testing for GM applications.	0.6			A1
Stille	Mark Jacob	MJS	Senior	8/10/2007	Updating of logical access memo.	0.3			A1
Stille	Mark Jacob	MJS	Senior	8/10/2007	Updating of budget to reflect new budgeted time based on reliance strategy.	1.5			A1
Stille	Mark Jacob	MJS	Senior	8/10/2007	Updating of GAMx with walkthrough/testing templates, documentation, etc.	2.9			A1
Ranney	Amber C.	ACR	Senior	8/12/2007	Dayton-Travel time to Dayton, OH from Royal Oak, MI for the DARSC Interim Audit.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	8/12/2007	Dayton-Travel time to Dayton, Ohio from Davison, MI.	3.9			A1
Anibal	Christina J.	CJA	Staff	8/13/2007	Powertrain - AR Substantive testing	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/13/2007	Correspondence with B. Hamblin and A. Krabill regarding Netherlands Delphi invoice for Aaron.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/13/2007	Correspondence with T. Manire, J. Hasse and team regarding status of DOM Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/13/2007	Meeting coordination for engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/13/2007	Miscellaneous activities such as providing assistance to engagement team.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/13/2007	Receive, log and distribute new IA reports.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/13/2007	Updates to Material Weakness/Significant Deficiencies Memo and Delphi ASM per A. Krabill.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/13/2007	Coordination of pre-approval documentation/emails received.	0.3			A1
Chandler	Chase D.	CDC	Staff	8/13/2007	Dayton - Discussion with A. Ranney regarding the issue with unapplied cash in the lockbox	1.4			A1
Chandler	Chase D.	CDC	Staff	8/13/2007	Dayton - Travel time from Royal Oak, MI to the SSC in Dayton, OH	3.4			A1
Chandler	Chase D.	CDC	Staff	8/13/2007	Dayton - Performed a Reconciliation of the Cash Application for Packard, Powertrain, Thermal and Interiors	3.2			A1
Ciungu	Roxana M.	RMC	Staff	8/13/2007	Reviewed Orlando Datacenter walkthrough	0.3			A1
Ciungu	Roxana M.	RMC	Staff	8/13/2007	Updated budget to actual for M. Stille	1.1			A1
Ciungu	Roxana M.	RMC	Staff	8/13/2007	Updated budget to actual for R. Ciungu	1.8			A1
Ciungu	Roxana M.	RMC	Staff	8/13/2007	Updated budget to actual for S. Pacella	2.3			A1
Craig	Tashawna N.	TNC	Staff	8/13/2007	Interim testing of FA	6.8			A1
Craig	Tashawna N.	TNC	Staff	8/13/2007	Powertrain - Met with team to discuss audit plan	1.4			A1
Horner	Kevin John	KJH	Staff	8/13/2007	E&S Audit: meeting with L. Jin to discuss interim testing she will be responsible for and background of the E&S Division.	0.6			A1
Horner	Kevin John	KJH	Staff	8/13/2007	E&S Audit: Travel time from Troy, MI to Kokomo, IN to begin interim audit work.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/13/2007	E&S Audit: worked on interim substantive audit procedures for accounts receivable.	3.9			A1
Horner	Kevin John	KJH	Staff	8/13/2007	E&S Audit: worked on review of the June accounts receivable reconciliations.	1.6			A1
Jin	Lei	LJ	Staff	8/13/2007	E&S - Travel time to Kokomo, IN from Troy, Michigan.	4.1			A1
Jin	Lei	LJ	Staff	8/13/2007	E&S - Review prior year workpaper of Cash, Prepaids, and Intercompany transaction.	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/13/2007	Review of the international audit instructions.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/13/2007	Finalization of quarterly review information.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/13/2007	Review of control testing included in the GAMx division file.	1.8			A1
Marold	Erick W.	EWM	Senior	8/13/2007	E&S Audit - Travel time from Berkley, MI to Kokomo, IN.	4.1			A1
Marold	Erick W.	EWM	Senior	8/13/2007	Reviewed the rules within Delphi's Segregation of Duties Tool as it relates to conflicts within SAP.	3.6			A1
Miller	Nicholas S.	NSM	Manager	8/13/2007	Review of planning materials, including ICFC, divisional files, and controls workprograms.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/13/2007	Review of various independence and pre-approval e-mails.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	8/13/2007	Thermal-Discussed sales walkthrough with C. Harvey (due to client delays).	0.4			A1
Nicol	Jeremy M.	JMN	Staff	8/13/2007	Thermal-Cleared review notes.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	8/13/2007	Thermal-Met with C. Tompkins regarding fixed asset testing.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	8/13/2007	Thermal-Performed payable substantive procedures.	0.8			A1
Pacella	Shannon M.	SMP	Manager	8/13/2007	Signed off on worksteps and controls for GAMx division file.	1.8			A1
Pacella	Shannon M.	SMP	Manager	8/13/2007	Monthly SOX update meeting to discuss status and any issues found to date. Attendees: J. Piazza, M. Zaveri and B. Garvey.	2.1			A1
Pochmara	Rose Christine	RCP	Staff	8/13/2007	DPSS - AR analytic by product - analyzed prior year spreadsheet and explanations	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/13/2007	DPSS- AR balance analysis from prior year.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/13/2007	DPSS- AR lead sheet fluctuation investigation	1.8			A1
Pochmara	Rose Christine	RCP	Staff	8/13/2007	Discussed payroll cycle, controls, and DPSS processes with E.R. Simpson.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/13/2007	DPSS - Discussion with E.R. Simpson regarding items on to do list.	0.6			A1



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Pochmara	Rose Christine	RCP	Staff	8/13/2007	DPSS - Performed AR credit memo control in GAMx; set up tests to be performed accordingly.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	8/13/2007	DPSS - Prepared questions for Rohini	0.7			A1
Pochmara	Rose Christine	RCP	Staff	8/13/2007	DPSS - Set up spreadsheet questions for payroll procedures and controls for payroll walkthrough documentation	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/13/2007	DPSS - TOC AR (nature, timing, extent, instructions, and procedure requirements)	1.3			A1
Pochmara	Rose Christine	RCP	Staff	8/13/2007	Discussion with M. Hutchsin, payroll for DPSS.	0.4			A1
Ranney	Amber C.	ACR	Senior	8/13/2007	Dayton-Walking C. Chandler through the process of tying out AR account reconciliations.	3.7			A1
Ranney	Amber C.	ACR	Senior	8/13/2007	Dayton-Walking L. Schwandt through our procedures to perform testing on AR confirm items.	1.9			A1
Ranney	Amber C.	ACR	Senior	8/13/2007	Discussing status of division GAMx files with A. Krabill.	0.8			A1
Ranney	Amber C.	ACR	Senior	8/13/2007	Setting up individual GAMx files for each division.	2.9			A1
Ranney	Amber C.	ACR	Senior	8/13/2007	Drafting the 2007 Integrated audit scope memo.	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	8/13/2007	Thermal - Assisted staff in interim audit procedures related to the revenue cycle	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/13/2007	Thermal - Assisted staff with interim audit questions related to Fixed Assets	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/13/2007	Thermal - Assisted staff with questions related to the payroll interim audit	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/13/2007	Thermal - Drafted the Thermal Inventory management and costing walkthrough	3.2			A1
Saimoua	Omar Issam	OIS	Staff	8/13/2007	Powertrain - Discussed the FSCP with N. Yang.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	8/13/2007	Powertrain - Explained the fixed asset process to S. Craig for interim testing procedures	1.4			A1
Saimoua	Omar Issam	OIS	Staff	8/13/2007	Powertrain - Explained the fixed asset rollforward to S. Craig for interim testing	1.8			A1
Saimoua	Omar Issam	OIS	Staff	8/13/2007	Powertrain - Met with K. Lintene to discuss the JV reconciliations.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	8/13/2007	Powertrain - Met with Nijaruna and N. Miller to discuss the PBC list	2.1			A1

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Schwandt	Lisa N.	LNS	Staff	8/13/2007	Dayton-Performed audit procedures on Dayton Interior accounts receivable documents.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	8/13/2007	Dayton-Performed audit procedures on Dayton Packard accounts receivable documents.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	8/13/2007	Dayton-Performed audit procedures on Dayton Powertrain accounts receivable documents.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	8/13/2007	Dayton-Performed audit procedures on Dayton Thermal accounts receivable documents.	2.4			A1
Sheckell	Steven F.	SFS	Partner	8/13/2007	Review international related items	1.6			A1
Sheckell	Steven F.	SFS	Partner	8/13/2007	Review audit related planning items	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Discussed and explained items on to do list with R. Pochmara	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Discussed credit memo testing steps with staff R. Pochmara.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Discussed open client request items with the client	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Discussed payroll TOC controls with M. Hutchinson	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Discussed XM Sales Sample with Rohini	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Prepared questions for and discussed with M. Boehm.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Prepared to do list	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Provided guidance to R. Pochmara on how to tie out AR Confirm sample	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Reviewed TOC steps related payroll with R. Pochmara	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Worked on accruals worksteps	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/13/2007	DPSS - Worked on inventory substantive worksteps	2.2			A1
Stille	Mark Jacob	MJS	Senior	8/13/2007	Follow-up related to GM Production libraries.	0.7			A1
Yang	Jinglu	JY	Senior	8/13/2007	Powertrain - Working on FSCP walkthrough	7.9			A1
Anibal	Christina J.	CJA	Staff	8/14/2007	Powertrain - AR Substantive testing and test of Controls	8.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Correspondence with B. Hamblin regarding engagement economics reports for analysis purposes.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Prepare engagement economics reports for analysis purposes per R. Ciungu.	0.8			A1

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Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Correspondence with A. Krabill and E. Marold regarding Powertrain division presentation.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Correspondence with J. Simpson regarding ASQ information requested by J. Nemeroff.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Correspondence with L. Meyer regarding D. Bayles staff.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Correspondence with S. Craig and M. Sakowski regarding E&Y MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Correspondence with A. Krabill and J. Simpson regarding Delphi Independence Confirmations/status.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Correspondence with Russia regarding pre-approval request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/14/2007	Preparation of follow-up emails to int'l locations regarding independence confirms per J. Simpson.	0.6			A1
Chandler	Chase D.	CDC	Staff	8/14/2007	Dayton - Discussion with A. Ranney regarding the issue with unapplied cash in the lockbox	0.6			A1
Chandler	Chase D.	CDC	Staff	8/14/2007	Dayton - Revise the Cash Application Reconciliation	0.8			A1
Chandler	Chase D.	CDC	Staff	8/14/2007	Dayton - Met with B. Gessamen to discussed the masterfile change process	1.0			A1
Chandler	Chase D.	CDC	Staff	8/14/2007	Dayton - Performed a Reconciliation of the Cash Application for Packard, Powertrain, Thermal and Interiors	2.4			A1
Chandler	Chase D.	CDC	Staff	8/14/2007	Dayton - Reconciled the unapplied cash in the lockbox account for Packard, Powertrain, Thermal and Interiors	3.2			A1
Ciungu	Roxana M.	RMC	Staff	8/14/2007	Reviewed IT2 walkthrough	1.2			A1
Ciungu	Roxana M.	RMC	Staff	8/14/2007	Reviewed the Intergra-T walkthrough	1.9			A1
Ciungu	Roxana M.	RMC	Staff	8/14/2007	Reviewed updated Orlando walkthrough	1.6			A1
Ciungu	Roxana M.	RMC	Staff	8/14/2007	Updated budget to accrual for E. Pedersen, A. Denard and D. Huffman.	2.2			A1
Ciungu	Roxana M.	RMC	Staff	8/14/2007	Updated budget to actual for M. Stille	1.1			A1
Craig	Tashawna N.	TNC	Staff	8/14/2007	Interim testing of AP	6.1			A1
Craig	Tashawna N.	TNC	Staff	8/14/2007	Powertrain - Interim testing of FA	1.2			A1

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Craig	Tashawna N.	TNC	Staff	8/14/2007	Powertrain - Met with O. Saimoua to discuss testing of FA	0.8			A1
Gerber	Katherine A.	KAA	Senior	8/14/2007	Thermal - Discuss billings reserve process with B. Kolb	0.4			A1
Gerber	Katherine A.	KAA	Senior	8/14/2007	Thermal - Perform testing of investment income	0.7			A1
Gerber	Katherine A.	KAA	Senior	8/14/2007	Thermal - Prepare responsibilities schedule	0.6			A1
Horner	Kevin John	KJH	Staff	8/14/2007	Discussion with S. Craig to discuss questions relating to interim fixed asset testing for Corporate.	0.4			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: answered questions from L. Jin relating to cash and prepaids procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: downloaded E&S Division GAMx file for the interim audit.	0.4			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: meeting with C. Riedl to review the Sharepoint sites which accumulate our audit requests.	0.6			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: Meeting with K. Bellis and K. Price to discuss accounts receivable confirmation files and to discuss audit areas relating to accounts receivable and accounts payable.	0.6			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: meeting with M. Zinger to discuss interim audit areas she will be responsible for and general background about the E&S Division.	0.9			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: meeting with M. Zinger to go through the inventory worksteps and prior year workpapers to get her familiar with the inventory audit procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: Plant tour with C. Riedl, E. Marold, and L. Jin.	1.8			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: updated the accounts receivable confirmations files to give to the accounting staff for preparation of the confirmations.	0.4			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: worked on obtaining internet access for L. Jin and M. Zinger.	0.4			A1
Horner	Kevin John	KJH	Staff	8/14/2007	E&S Audit: worked on interim substantive audit procedures for accounts receivable.	2.4			A1
Jin	Lei	LJ	Staff	8/14/2007	E&S - Perform testing of Cash-in transit.	1.2			A1
Jin	Lei	LJ	Staff	8/14/2007	E&S - Perform testing of prepaid tax.	1.4			A1
Jin	Lei	LJ	Staff	8/14/2007	E&S - Perform testing of prepaid taxes.	1.1			A1

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Jin	Lei	LJ	Staff	8/14/2007	E&S - Perform testing of prepaid vendor deposit.	1.8			A1
Jin	Lei	LJ	Staff	8/14/2007	E&S - Tour Delphi plant and speak to A/P and A/R manager.	1.6			A1
Kearns	Matthew R.	MRK	Senior	8/14/2007	AHG - Reviewing AHG budget and staffing schedule based on revised audit strategy	1.2			A1
Kearns	Matthew R.	MRK	Senior	8/14/2007	Meeting with N. Miller and J. Henning to discuss inventory strategies	0.6			A1
Kearns	Matthew R.	MRK	Senior	8/14/2007	Powertrain - Assisting E&Y staff members with 2007 interim audit procedures	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2007	Review of the consolidated ASM and attachments.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2007	Review of the international audit instructions.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/14/2007	Finalization of quarterly review information.	1.9			A1
Marold	Erick W.	EWM	Senior	8/14/2007	E&S Audit - Travel time from Kokomo, IN to Berkley, MI.	4.1			A1
Marold	Erick W.	EWM	Senior	8/14/2007	E&S Audit - Met with K. Horner, K. Bellis, and C. Riedl to introduce new members of the E&Y E&S team.	2.6			A1
Marold	Erick W.	EWM	Senior	8/14/2007	E&S Audit - Participated in the E&S plant tour to review productive assets.	1.3			A1
Miller	Nicholas S.	NSM	Manager	8/14/2007	Review of planning materials, including ICFC, divisional files, and controls workprograms.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	8/14/2007	Thermal-Discussed fixed asset questions with J. Meinberg.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	8/14/2007	Thermal-Documented income statement fluctuation explanations.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	8/14/2007	Thermal-Met with A. Subheder regarding significant purchase contracts.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	8/14/2007	Thermal-Met with M. Madak to discuss income statement fluctuations.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	8/14/2007	Thermal-Performed payroll walkthrough procedures.	1.1			A1
Pacella	Shannon M.	SMP	Manager	8/14/2007	Email correspondence with B. Garvey to discuss scope, status of testing procedures and questions on testing procedures.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Administrative work regarding prior year workpapers	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Copied AR workpapers	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Credit memo documentation set up in Excel	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Met with E.R. Simpson to go over workpapers	1.8			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Organized AR documentation	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Prepared questions for Rohini	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Reviewed prior year credit memo documentation	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Set up payroll questions for M. Hutchison.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Tied addtl AR to rollforward	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	Discussion with M. Hutchsin, payroll for DPSS.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	8/14/2007	DPSS - Review open items for AR	0.4			A1
Ranney	Amber C.	ACR	Senior	8/14/2007	Dayton-Adding 2007 workpapers to the GAMx file.	0.9			A1
Ranney	Amber C.	ACR	Senior	8/14/2007	Dayton-Reviewing controls in GAMx to determine walkthrough requirements for 2007 at the DARSC.	0.6			A1
Ranney	Amber C.	ACR	Senior	8/14/2007	Dayton-Walking the staff through auditing procedures at the DARSC.	3.8			A1
Ranney	Amber C.	ACR	Senior	8/14/2007	Preparing the divisional GAMx files.	0.9			A1
Ranney	Amber C.	ACR	Senior	8/14/2007	Drafting the 2007 integrated audit scope memo.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/14/2007	Thermal - Assisted staff with interim audit questions related to Fixed Assets	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/14/2007	Thermal - Drafted the Thermal Inventory management and costing walkthrough	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/14/2007	Thermal - Reviewed reconciliations above scope	3.1			A1
Saimoua	Omar Issam	OIS	Staff	8/14/2007	Powertrain - Discussed with C. Anibal the revenue process and explained how to utilize CARS	2.1			A1
Saimoua	Omar Issam	OIS	Staff	8/14/2007	Powertrain - Met with Nijaruna to discuss the TOC open items.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	8/14/2007	Powertrain - Performed the interim procedures relating to the JV equity investments	4.8			A1
Schwandt	Lisa N.	LNS	Staff	8/14/2007	Dayton-Performed audit procedures on Dayton Interior accounts receivable documents.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	8/14/2007	Dayton-Performed audit procedures on Dayton Packard accounts receivable documents.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	8/14/2007	Dayton-Performed audit procedures on Dayton Powertrain accounts receivable documents.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	8/14/2007	Dayton-Performed audit procedures on Dayton Thermal accounts receivable documents.	1.3			A1
Sheckell	Steven F.	SFS	Partner	8/14/2007	Review international related items	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/14/2007	Review audit related planning items	3.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2007	DPSS - Discussed and explained items on to do list with R. Pochmara	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2007	DPSS - Discussed payroll TOC controls with M. Hutchinson	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2007	DPSS - Prepared to do list	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2007	DPSS - Reviewed test of controls worksteps and prepared leadsheet	2.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2007	DPSS - Reviewed TOC steps related payroll with staff R. Pochmara	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/14/2007	DPSS - Worked on inventory substantive worksteps	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/14/2007	Review of draft Audit Committee materials.	2.3			A1
Simpson	Jamie	JS	Senior Manager	8/14/2007	Discussion with A. Ranney regarding testing in Dayton.	0.8			A1
Simpson	Jamie	JS	Senior Manager	8/14/2007	Discussion with H. Aquino regarding independence confirm status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/14/2007	Review of independence confirms.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/14/2007	Time spent reviewing pre-approval requests.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/14/2007	Discussion with E. Marold regarding walkthrough approach.	0.7			A1
Stille	Mark Jacob	MJS	Senior	8/14/2007	Follow-up email to B. Braman related to Packard testing.	0.6			A1
Yang	Jinglu	JY	Senior	8/14/2007	Powertrain - Working on FSCP test of control	1.8			A1
Yang	Jinglu	JY	Senior	8/14/2007	Powertrain - Working on FSCP walkthrough	6.2			A1
Zinger	Miriam R.	MRZ	Staff	8/14/2007	E&S - F-Inventory interim procedures	3.7			A1
Zinger	Miriam R.	MRZ	Staff	8/14/2007	E&S - Review of the inventory PBC list.	0.6			A1
Zinger	Miriam R.	MRZ	Staff	8/14/2007	E&S - Time spent obtaining PBC list related documentation from client.	0.7			A1
Zinger	Miriam R.	MRZ	Staff	8/14/2007	E&S - F-Inventory Test Counts	1.6			A1
Zinger	Miriam R.	MRZ	Staff	8/14/2007	E&S - Travel time from Detroit, MI to Kokomo, IN.	4.4			A1

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Anibal	Christina J.	CJA	Staff	8/15/2007	Powertrain - AP test of control and substantive testing	8.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2007	Correspondence with S. Sheckell and N. Miller regarding engagement economics.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2007	Work on updates to Delphi budget status August 3, 2007.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2007	Correspondence with S. Sheckell and D. Chamarro regarding CPA forms.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2007	Updates to OCA presentation per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2007	Updates to September Audit Committee Deck per J. Simpson.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/15/2007	Coordination of statutory audit deliverables received.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/15/2007	DPSS - Supervision of interim substantive procedures at DPSS.	1.9			A1
Boehm	Michael J.	MJB	Manager	8/15/2007	DPSS Audit - Met with R. Nedadur to discuss PPV and XM testing requests.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/15/2007	DPSS Audit - Supervision of substantive audit procedures at DPSS division.	2.8			A1
Chandler	Chase D.	CDC	Staff	8/15/2007	Dayton - Revise the Cash Application Reconciliation	1.2			A1
Chandler	Chase D.	CDC	Staff	8/15/2007	Dayton - Met with client to discuss the manual application of cash when the bank system could not match it to a receivable	0.7			A1
Chandler	Chase D.	CDC	Staff	8/15/2007	Dayton - Performed a Reconciliation of the Cash Application for Packard, Powertrain, Thermal and Interior	1.2			A1
Chandler	Chase D.	CDC	Staff	8/15/2007	Dayton - Performed a walkthrough for their Cash Application in account S1880B	2.5			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chandler	Chase D.	CDC	Staff	8/15/2007	Dayton - Reconciled the intercompany accounts S-1601 and S-1810 (ticked and tied the reconciliations)	2.4			A1
Ciungu	Roxana M.	RMC	Staff	8/15/2007	DGL - Periodic review and access to production.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	8/15/2007	eTBR periodic review	0.3			A1
Ciungu	Roxana M.	RMC	Staff	8/15/2007	Met with P. Long to solve SAP Direct Link issues.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	8/15/2007	Met with S. Pacella to discuss DGL, IT2, Integra-T and DGL to SAP status.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	8/15/2007	Reviewed IT2 walkthrough	3.3			A1
Craig	Tashawna N.	TNC	Staff	8/15/2007	Interim testing of AP	2.4			A1
Craig	Tashawna N.	TNC	Staff	8/15/2007	Interim testing of FA	4.1			A1
Craig	Tashawna N.	TNC	Staff	8/15/2007	Met with J. Lamb to discuss status of AP testing	0.8			A1
Craig	Tashawna N.	TNC	Staff	8/15/2007	Met with L. Criss to discuss status of AP testing	0.8			A1
Gerber	Katherine A.	KAA	Senior	8/15/2007	Thermal - Discuss payroll process and billings reserve with J. Simpson	1.3			A1
Gerber	Katherine A.	KAA	Senior	8/15/2007	Thermal - Review Cash substantive procedures	0.3			A1
Gerber	Katherine A.	KAA	Senior	8/15/2007	Thermal - Review Payroll process walkthrough and test of controls	3.9			A1
Gerber	Katherine A.	KAA	Senior	8/15/2007	Thermal - Review Prepaid substantive procedures	0.3			A1
Horner	Kevin John	KJH	Staff	8/15/2007	E&S Audit: completed lead sheet and audit documentation for the interim substantive audit procedures for investments.	2.3			A1
Horner	Kevin John	KJH	Staff	8/15/2007	E&S Audit: meeting with C. Slater to review the accounting for the KDAC investment.	0.7			A1
Horner	Kevin John	KJH	Staff	8/15/2007	E&S Audit: meeting with K. Bellis, K. Price, and P. Balser to review accounts receivable reconciliations for June.	2.4			A1
Horner	Kevin John	KJH	Staff	8/15/2007	E&S Audit: meeting with K. Irwin and L. Jin to review the calculation of the estimated property taxes for the year.	0.7			A1
Horner	Kevin John	KJH	Staff	8/15/2007	E&S Audit: meeting with L. Brumbaugh to discuss the MobileAria notes receivable.	0.3			A1
Horner	Kevin John	KJH	Staff	8/15/2007	E&S Audit: review of prepaid vendor deposits account with L. Jin.	0.6			A1
Horner	Kevin John	KJH	Staff	8/15/2007	E&S Audit: worked on interim substantive audit procedures for accounts receivable.	2.4			A1

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Jin	Lei	LJ	Staff	8/15/2007	E&S - Meeting with K. Irwin regarding to the Prepaid Property Tax.	0.6			A1
Jin	Lei	LJ	Staff	8/15/2007	E&S - Perform testing of Prepaid-deferred charges	1.7			A1
Jin	Lei	LJ	Staff	8/15/2007	E&S - Perform testing of Prepaid engineering fee	1.6			A1
Jin	Lei	LJ	Staff	8/15/2007	E&S - Perform testing of Prepaid Project Expense	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2007	Review of the consolidated ASM and attachments.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2007	Finalization of quarterly review information.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/15/2007	Conference call with E. Kilbane and A. Ranney to discuss implementation issues with GAMx for the current year audit.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/15/2007	Discussion with T. Krause and D. Buriko regarding various accounting topics.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/15/2007	Planning for Packard audit procedures.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/15/2007	Review of planning materials, including ICFC, divisional files, and controls workprograms.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	8/15/2007	Thermal-Discussed audit issues with J. Simpson, M. Rothmund and K. Gerber.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/15/2007	Thermal-Met with G. Kundich regarding top 5 vendors.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	8/15/2007	Thermal-Performed sales walkthrough procedures.	3.1			A1
Pacella	Shannon M.	SMP	Manager	8/15/2007	Discussion with R. Ciungu regarding the status of our review of management's documentation and answered questions	0.9			A1
Pacella	Shannon M.	SMP	Manager	8/15/2007	Email correspondence with B. Garvey to discuss scope, status of testing procedures and questions on testing procedures.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/15/2007	DPSS - Credit memo tie out and documentation	4.2			A1
Pochmara	Rose Christine	RCP	Staff	8/15/2007	DPSS - Met with M. Boehm to review open issues.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/15/2007	DPSS - Met w/ Rohini re: PPV	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/15/2007	DPSS - Organized workpapers.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/15/2007	DPSS - Set up Payroll documentation	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/15/2007	DPSS - Uploaded workpapers to GAMx folder	1.4			A1
Ranney	Amber C.	ACR	Senior	8/15/2007	Dayton-Conference call with A. Krabill and E. Kilbane to discuss divisional GAMx files.	0.7			A1

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Ranney	Amber C.	ACR	Senior	8/15/2007	Dayton-Walking L. Schwandt through our procedures to perform testing on AR confirm items.	0.9			A1
Ranney	Amber C.	ACR	Senior	8/15/2007	Dayton-Walking the staff through auditing procedures at the DARSC.	0.4			A1
Ranney	Amber C.	ACR	Senior	8/15/2007	Drafting the 2007 Integrated audit scope memo.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/15/2007	Drafted impairment paragraph of the corporate ASM.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/15/2007	Thermal - Drafted the Thermal Inventory management and costing walkthrough	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/15/2007	Thermal - Reviewed reconciliations above scope	1.7			A1
Rothmund	Mario Valentin	MVR	Senior	8/15/2007	Thermal - Reviewed consigned inventory for Q1 and Q2	3.9			A1
Saimoua	Omar Issam	OIS	Staff	8/15/2007	Powertrain - Met with C. Anibal, S. Craig and N. Yang to obtain a status update on the Powertrain & AHG division.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	8/15/2007	Powertrain - Performed interim testing relating to the JV equity investment.	4.8			A1
Schwandt	Lisa N.	LNS	Staff	8/15/2007	Dayton-Performed audit procedures on Dayton Interior accounts receivable documents.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	8/15/2007	Dayton-Performed audit procedures on Dayton Packard accounts receivable documents.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	8/15/2007	Dayton-Performed audit procedures on Dayton Powertrain accounts receivable documents.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	8/15/2007	Dayton-Performed audit procedures on Dayton Thermal accounts receivable documents.	1.6			A1
Sheckell	Steven F.	SFS	Partner	8/15/2007	Review budgets for audit	1.9			A1
Sheckell	Steven F.	SFS	Partner	8/15/2007	Review audit related planning items	2.1			A1
Simpson	Jamie	JS	Senior	8/15/2007	Review of Audit Committee presentation.	2.4			A1
Simpson	Jamie	JS	Senior Manager	8/15/2007	Discussion with S. Sheckell regarding account planning meeting agenda.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/15/2007	Thermal - Discussions with Thermal team regarding interim audit matters.	2.2			A1
Stille	Mark Jacob	MJS	Senior	8/15/2007	Follow-up related to GM Production libraries.	0.6			A1
Yang	Jinglu	JY	Senior	8/15/2007	Powertrain - Working on FSCP test of control	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	8/15/2007	Powertrain - Working on FSCP walkthrough	4.4			A1
Zinger	Miriam R.	MRZ	Staff	8/15/2007	E&S - F-Inventory Account Reconciliations	3.9			A1
Zinger	Miriam R.	MRZ	Staff	8/15/2007	E&S - Tie out of Inventory Test Counts.	1.1			A1
Zinger	Miriam R.	MRZ	Staff	8/15/2007	E&S - Review of PBC documentation.	0.6			A1
Zinger	Miriam R.	MRZ	Staff	8/15/2007	E&S - Meeting with K. Comer to discuss the support received.	0.5			A1
Zinger	Miriam R.	MRZ	Staff	8/15/2007	E&S - Completion of inventory work in process testing.	3.9			A1
Anibal	Christina J.	CJA	Staff	8/16/2007	Powertrain - AR Substantive Testing	8.9			A1
Aquino	Heather	HRA	Client	8/16/2007	Coordination of travel details for meeting in Kokomo per K. Asher.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	8/16/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Serving Associate Client	8/16/2007	Meeting with J. Nemeroff and K. Asher regarding 2008 ASQ planning.	0.6			A1
Aquino	Heather	HRA	Serving Associate Client	8/16/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Serving Associate Client	8/16/2007	Revisions to OCA presentation per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Serving Associate Client	8/16/2007	Revisions to September Audit Committee presentation per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Serving Associate Client	8/16/2007	Updates to Material Weakness/Significant Deficiencies Memo per A. Krabill.	0.9			A1
Asher	Kevin F.	KFA	Partner	8/16/2007	Preparation of materials for Audit Committee meeting	3.8			A1
Boehm	Michael J.	MJB	Manager	8/16/2007	DPSS Audit - Supervision of substantive audit procedures at DPSS division.	2.7			A1
Chandler	Chase D.	CDC	Staff	8/16/2007	Dayton - Travel time from Dayton, OH to Royal Oak, MI.	4.0			A1
Chandler	Chase D.	CDC	Staff	8/16/2007	Dayton - Met with client to discuss their review and approval procedure in their new system	0.6			A1
Chandler	Chase D.	CDC	Staff	8/16/2007	Dayton - Performed a walkthrough for their Cash Application in account S1880B	1.3			A1
Chandler	Chase D.	CDC	Staff	8/16/2007	Dayton - Reconciled the unapplied cash in the lockbox account for Packard, Powertrain, Thermal and Interiors	0.7			A1

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Chandler	Chase D.	CDC	Staff	8/16/2007	Dayton - Tested the customer masterfile change process	1.4			A1
Ciungu	Roxana M.	RMC	Staff	8/16/2007	Discuss AR CAAT with A. Ranney and selected additional 10 samples accordingly.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	8/16/2007	Updated review comments for IT2/Integra-T.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	8/16/2007	Update review comments for Orlando Datacenter.	0.2			A1
Craig	Tashawna N.	TNC	Staff	8/16/2007	Powertrain - Interim testing of FA	6.6			A1
Craig	Tashawna N.	TNC	Staff	8/16/2007	Powertrain - Met with G. Halleck to discuss interim testing of FA	0.8			A1
Gerber	Katherine A.	KAA	Senior	8/16/2007	Thermal - Communicate the billings reserve analysis to A. Ranney (testing to be performed in Dayton)	0.4			A1
Gerber	Katherine A.	KAA	Senior	8/16/2007	Thermal - Discuss review notes with J. Nicol	1.6			A1
Gerber	Katherine A.	KAA	Senior	8/16/2007	Thermal - Prepare open items list for investments testing	0.3			A1
Horner	Kevin John	KJH	Staff	8/16/2007	Answered questions from S. Craig relating to interim accounts payable audit procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: accumulated an open requests list for status update meeting on 8/17/07.	1.2			A1
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: answered questions from M. Zinger relating to inventory interim procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: made sample selection of credit memos and provided sample to K. Price to pull the necessary documentation.	0.7			A1
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: meeting with L. Jin to answer questions relating to pre-paid asset audit questions.	0.6			A1
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: meeting with M. Zinger to discuss test count tie out procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: organized shipping and receiving files from SharePoint to make selections for out cut-off testing.	0.6			A1
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: reviewed physical inventory observation documentation from Mexico sites.	0.7			A1
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: walked through the pre-paid property taxes account with L. Jin to help her properly document our audit testing.	0.6			A1
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: worked on interim substantive procedures for accounts payable.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/16/2007	E&S Audit: worked on the accounts receivable balance re-classification to compare SAP balances to Hyperion balances.	1.2			A1
Jin	Lei	LJ	Staff	8/16/2007	E&S - Discussion with M. Sanders regarding to the supporting doc. of Prepaid engineering fee.	0.1			A1
Jin	Lei	LJ	Staff	8/16/2007	E&S - Perform testing of Prepaid Tax after receiving supporting doc. from K. Irwin.	3.8			A1
Jin	Lei	LJ	Staff	8/16/2007	E&S - Perform testing of Prepaid vendor deposit after receiving supporting doc. from E. Brehm	2.4			A1
Kearns	Matthew R.	MRK	Senior	8/16/2007	AHG - Meeting with B. Shultz to discuss controls at AHG	1.4			A1
Kearns	Matthew R.	MRK	Senior	8/16/2007	Powertrain - Assisting E&Y staff members with interim audit procedures	3.7			A1
Kearns	Matthew R.	MRK	Senior	8/16/2007	Powertrain - Reviewing interim audit staffing schedule and timeline	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2007	Review of the consolidated ASM and attachments.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2007	Finalization of quarterly review information.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2007	Review of control testing included in the GAMx division file.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/16/2007	Meeting with N. Miller and E. Marold to discuss revisions to the physical inventory coverage and involvement of Internal Audit.	1.2			A1
Marold	Erick W.	EWM	Senior	8/16/2007	Updated September 5, 2007 Audit Committee presentation based on comments from K. Asher.	2.3			A1
Marold	Erick W.	EWM	Senior	8/16/2007	Updated the September 5, 2007 Audit Committee presentation based on comments from S. Sheckell.	2.8			A1
Marold	Erick W.	EWM	Senior	8/16/2007	E&S Audit - Reviewed Mexico count sheets from their observed API and provided review notes based on count sheets.	1.1			A1
Marold	Erick W.	EWM	Senior	8/16/2007	Met with members of Internal Audit services to determine which characteristics should be used for our journal entry testing.	1.8			A1
Miller	Nicholas S.	NSM	Manager	8/16/2007	Review of planning materials, including ICFC, divisional files, and controls workprograms.	1.8			A1
Miller	Nicholas S.	NSM	Manager	8/16/2007	Review of various independence and pre-approval e-mails.	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	8/16/2007	Thermal-Performed and documented payroll testing.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	8/16/2007	Thermal-Discussed significant purchase contracts with A. Subheder.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	8/16/2007	Thermal-Performed sales walkthrough.	2.1			A1
Pacella	Shannon M.	SMP	Manager	8/16/2007	Email correspondence with B. Garvey to discuss scope, status of testing procedures and questions on testing procedures.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/16/2007	DPSS - Credit memo documentation set up in Excel	1.6			A1
Pochmara	Rose Christine	RCP	Staff	8/16/2007	DPSS - Credit memo spreadsheet	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/16/2007	DPSS - Met with M. Boehm to discuss open issues.	1.7			A1
Pochmara	Rose Christine	RCP	Staff	8/16/2007	DPSS - Met w/ Rohini re: PPV	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/16/2007	DPSS - Organized workpapers.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/16/2007	DPSS - Payroll spreadsheet documentation	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/16/2007	DPSS - Uploaded workpapers to GAMx folder	1.2			A1
Pochmara	Rose Christine	RCP	Staff	8/16/2007	DPSS - Review payroll procedure documentation with M. Boehm	0.6			A1
Ranney	Amber C.	ACR	Senior	8/16/2007	Dayton-Detail reviewing account reconciliations for all divisions at the DARSC.	3.7			A1
Ranney	Amber C.	ACR	Senior	8/16/2007	Dayton-Detail reviewing the AR confirmation testing procedures for Powertrain.	2.1			A1
Ranney	Amber C.	ACR	Senior	8/16/2007	Dayton-Travel time to Royal Oak, MI from Dayton, OH for DARSC Interim audit.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	8/16/2007	Transferred the FSCP data from AWS to GAMx	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/16/2007	Thermal - Meeting with M. Madack to discuss open items on the income statement analysis and additional requests that we need related to our inventory FG analysis.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/16/2007	Thermal - Discussion with M. Kloss regarding open items on the income statement analysis and additional requests that we need related to our inventory FG analysis.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	8/16/2007	Thermal - Drafted follow-up questions related to the inventory costing walkthrough.	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	8/16/2007	Thermal - Discussed follow-up questions with D. Askey related to the inventory costing walkthrough.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/16/2007	Thermal - Inventory Test of Controls- Documented the receipt & shipment controls	2.9			A1

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Saimoua	Omar Issam	OIS	Staff	8/16/2007	Powertrain - Met with K. Lentine to discuss open items and issues with the JV equity investment.	3.5			A1
Saimoua	Omar Issam	OIS	Staff	8/16/2007	Powertrain - Performed testing on the JV equity investment.	4.8			A1
Schwandt	Lisa N.	LNS	Staff	8/16/2007	Dayton-Travel time to Davison, MI from Dayton, Ohio.	3.9			A1
Schwandt	Lisa N.	LNS	Staff	8/16/2007	Dayton-Performed audit procedures on Dayton Interior accounts receivable documents.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	8/16/2007	Dayton-Performed audit procedures on Dayton Packard accounts receivable documents.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	8/16/2007	Dayton-Performed audit procedures on Dayton Powertrain accounts receivable documents.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	8/16/2007	Dayton-Performed audit procedures on Dayton Thermal accounts receivable documents.	1.2			A1
Sheckell	Steven F.	SFS	Partner	8/16/2007	Review international related items	1.6			A1
Sheckell	Steven F.	SFS	Partner	8/16/2007	Review audit related planning items	1.9			A1
Simpson	Jamie	JS	Senior Manager	8/16/2007	Discussion with E. Marold regarding Audit Committee deck.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/16/2007	Discussion with S. Sheckell and E. Marold regarding Audit Committee presentation.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/16/2007	Time spent resolving staffing matters for M. Pikos.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/16/2007	Discussion with A. Ranney regarding Dayton confirm testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/16/2007	Discussion with S. Sheckell and K. Asher regarding account planning meeting agenda.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/16/2007	Preparation of ASM section regarding BPO.	1.2			A1
Yang	Jinglu	JY	Senior	8/16/2007	Powertrain - Working on FSCP test of control	4.2			A1
Yang	Jinglu	JY	Senior	8/16/2007	Powertrain - Working on FSCP walkthrough	0.3			A1
Yang	Jinglu	JY	Senior	8/16/2007	Powertrain - Working on JV entry review	3.6			A1
Zinger	Miriam R.	MRZ	Staff	8/16/2007	E&S - F-Inventory Test counts reconciliation to D152 report	2.2			A1
Zinger	Miriam R.	MRZ	Staff	8/16/2007	E&S - F-Inventory Test counts reconciliation to zapa report	3.9			A1
Zinger	Miriam R.	MRZ	Staff	8/16/2007	E&S - Review of the inventory WIP and Workstream reconciliation.	3.9			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Anibal	Christina J.	CJA	Staff	8/17/2007	Powertrain - AR test of controls	8.2			A1
Aquino	Heather	HRA	Client	8/17/2007	Correspondence with A. Krabill regarding travel details for meeting in Kokomo.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	8/17/2007	Correspondence with E. Marold regarding 2007 tax fees.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	8/17/2007	Discussion with N. Miller regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	8/17/2007	Coordination of travel details for B. Welsh visit.	0.5			A1
Aquino	Heather	HRA	Serving Associate Client	8/17/2007	Correspondence with A. Krabill and S. Sheckell regarding meeting with P. Roth - August 22nd.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	8/17/2007	Locate contact details of M. Lorenz per M. Short and J. Henning.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	8/17/2007	Meeting coordination for engagement team.	0.8			A1
Aquino	Heather	HRA	Serving Associate Client	8/17/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Serving Associate Client	8/17/2007	Review new independence confirms received.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	8/17/2007	Correspondence with E. Marold regarding China contacts.	0.1			A1
Boehm	Michael J.	MJB	Manager	8/17/2007	DPSS - Supervision of interim substantive procedures at DPSS	1.0			A1
Boehm	Michael J.	MJB	Manager	8/17/2007	Discussions with C. Failer regarding Delphi staffing.	1.1			A1
Boehm	Michael J.	MJB	Manager	8/17/2007	DPSS Audit - Supervision of substantive audit procedures at DPSS division.	1.1			A1
Chandler	Chase D.	CDC	Staff	8/17/2007	Revised the Substantive Audit Procedures for the PASSA	4.4			A1
Chandler	Chase D.	CDC	Staff	8/17/2007	Dayton - Made revisions to the Cash Application Reconciliation	3.6			A1
Ciungu	Roxana M.	RMC	Staff	8/17/2007	SAP update meeting with internal audit.	0.9			A1
Conat	Arthur L.	ALC	Executive Director	8/17/2007	Review of the FAS 142 valuation memo.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	8/17/2007	Powertrain - Interim testing of FA	6.8			A1
Craig	Tashawna N.	TNC	Staff	8/17/2007	Powertrain - Met with O. Saimoua to discuss testing of FA	0.8			A1
Horner	Kevin John	KJH	Staff	8/17/2007	E&S Audit: reviewed time reporting with J. Lei and M. Zinger in order for their time to be properly documented for bankruptcy court review.	0.4			A1
Horner	Kevin John	KJH	Staff	8/17/2007	E&S Audit: discussion with C. Riedle regarding Workstream testing to be completed by IT.	0.4			A1
Horner	Kevin John	KJH	Staff	8/17/2007	E&S Audit: meeting with M. Zinger to discuss inventory open items and responses to questions from K. Comer regarding our requests.	0.7			A1
Horner	Kevin John	KJH	Staff	8/17/2007	E&S Audit: status update call with E. Marold to discuss progress of interim procedures.	0.7			A1
Horner	Kevin John	KJH	Staff	8/17/2007	E&S Audit: travel time from Kokomo, IN to Troy, MI.	4.1			A1
Horner	Kevin John	KJH	Staff	8/17/2007	E&S Audit: weekly status update call with R. Hoffman, C. Riedl, and E. Marold.	0.6			A1
Jin	Lei	LJ	Staff	8/17/2007	E&S - Arrangement of Prepaid files and follow-up with M. Sanders regarding to the prepaid Guaranteed engineering fees and deferred charges.	1.2			A1
Jin	Lei	LJ	Staff	8/17/2007	E&S - Travel time from Kokomo, IN to Troy, Michigan.	4.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2007	Review of revised scoping analysis for 2007 audit.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2007	Review of the consolidated ASM and attachments.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2007	Finalization of quarterly review information.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2007	Review of control testing included in the GAMx division file.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/17/2007	Correspondence with international teams regarding the status of international audit work.	1.9			A1
Marold	Erick W.	EWM	Senior	8/17/2007	Updated the September 5, 2007 Audit Committee presentation based on comments from S. Sheckell.	0.6			A1
Marold	Erick W.	EWM	Senior	8/17/2007	E&S Audit - Prepared a presentation for the E&S executive staff meeting.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	8/17/2007	E&S Audit - Prepared a presentation for the E&S finance managers' meeting.	2.4			A1
Marold	Erick W.	EWM	Senior	8/17/2007	E&S Audit - Prepared a presentation for the E&S operations meeting.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/17/2007	Meeting with M. Pikos and D. Chamarro to plan for the Packard audit.	0.6			A1
Miller	Nicholas S.	NSM	Manager	8/17/2007	Planning for Packard audit procedures.	2.2			A1
Miller	Nicholas S.	NSM	Manager	8/17/2007	Review of planning materials, including ICFC, divisional files, and controls workprograms.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	8/17/2007	Thermal-Documented the sales walkthrough.	1.4			A1
Pacella	Shannon M.	SMP	Manager	8/17/2007	Email correspondence with B. Garvey to discuss scope, status of testing procedures and questions on testing procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/17/2007	Reviewed DGL and Orlando datacenter review notes to be provided to Internal Audit.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/17/2007	DPSS - Credit memo documentation set up in Excel	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/17/2007	DPSS - Work on credit memo spreadsheet	1.7			A1
Pochmara	Rose Christine	RCP	Staff	8/17/2007	DPSS - Organized workpapers.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/17/2007	DPSS - Payroll spreadsheet documentation	2.7			A1
Pochmara	Rose Christine	RCP	Staff	8/17/2007	Discussion with M. Hutchsin, payroll for DPSS.	0.8			A1
Ranney	Amber C.	ACR	Senior	8/17/2007	Revisions to the consolidated ASM based on review comments.	1.8			A1
Ranney	Amber C.	ACR	Senior	8/17/2007	Going over review comments on the ASM and Material Weakness memos for the consolidated audit with A. Krabill.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	8/17/2007	Attended meeting to discuss the AHG Interim testing with M. Kearns.	1.7			A1
Rothmund	Mario Valentin	MVR	Senior	8/17/2007	AHG-Download of data for JE testing	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	8/17/2007	Download of prior year E&C file to prepare AHG Interim testing	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/17/2007	Thermal - Attended a meeting with D. Greenbury to give her an update on the progress of the audit and the fall interim procedures	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/17/2007	Thermal - Inventory Test of Controls- Performed TOC for the shrinkage reserve	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	8/17/2007	Thermal - Performed Inventory TOC- API Adjustments	2.3			A1
Saimoua	Omar Issam	OIS	Staff	8/17/2007	Powertrain - Discussed the expenditure process with C. Anibal and selection process.	2.2			A1

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Saimoua	Omar Issam	OIS	Staff	8/17/2007	Powertrain - Discussed with S. Craig the Fixed asset rollforward and testing procedures	2.1			A1
Saimoua	Omar Issam	OIS	Staff	8/17/2007	Powertrain - Worked with N. Yang on the Prepaids and other asset process	2.1			A1
Schwandt	Lisa N.	LNS	Staff	8/17/2007	Dayton-Performed audit procedures on Dayton Packard accounts receivable documents.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	8/17/2007	Dayton-Performed audit procedures on Dayton Powertrain accounts receivable documents.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	8/17/2007	Dayton-Performed audit procedures on Dayton Thermal and Interior accounts receivable documents.	2.4			A1
Yang	Jinglu	JY	Senior	8/17/2007	Powertrain - Working on JV entry review	3.8			A1
Yang	Jinglu	JY	Senior	8/17/2007	Powertrain - Working on Prepaid and Accrued Liab. fluctuation	4.2			A1
Zinger	Miriam R.	MRZ	Staff	8/17/2007	E&S - F-Inventory WorkStream Reconciliation	3.2			A1
Zinger	Miriam R.	MRZ	Staff	8/17/2007	E&S - Travel time from Kokomo, IN to Detroit, MI.	4.4			A1
Pacella	Shannon M.	SMP	Manager	8/18/2007	Email communication to China team to describe 2007 in-scope locations, extent of procedures and reliance strategy.	0.3			A1
Pacella	Shannon M.	SMP	Manager	8/19/2007	Email communication to Mexico team to discuss reliance strategy.	0.3			A1
Anibal	Christina J.	CJA	Staff	8/20/2007	Powertrain - AP testing - substantive and control	8.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Correspondence with B. Hamblin regarding Delphi o/s invoice analysis.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Correspondence with N. Miller regarding engagement economics discussion with K. Asher and S. Sheckell.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Coordination of Audit Committee deck for review by T. Timko per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Correspondence with M. Sakowski regarding MAC Addresses - Deletes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Meeting coordination for engagement team.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Work on independence confirm status/follow-up.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Correspondence with A. Krabill, P. Chadha and V. Mehra regarding Delphi 2006 Deliverables and pre-approvals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Correspondence with J. Simpson and E. Marold regarding eRoom - Fees	0.1			A1
Boehm	Michael J.	MJB	Manager	8/20/2007	DPSS Audit - Supervision of interim audit procedures at DPSS division.	3.4			A1
Boehm	Michael J.	MJB	Manager	8/20/2007	Discussed N. Yang's schedule with A. Thompson and A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/20/2007	Met with J. Simpson regarding S. Craig's schedule.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/20/2007	Met with M. Hatzfeld, J. Simpson, E. Marold, A. Krabill, A. Ranney and M. Kearns to discuss significant topics in preparation for update meeting with T. Timko.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	8/20/2007	Packard-Assisted B. Yoder with the interim testing of accounts receivable.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/20/2007	Packard-Discussed the test of control work program for Accounts payable with B. Yoder.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	8/20/2007	Packard-Discussed the work program and allocation of interim work with M. Pikos.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	8/20/2007	Packard-Travel time to Warren, OH from Lake Orion, MI to perform interim audit procedures.	4.4			A1
Chamarro	Destiny D.	DDC	Staff	8/20/2007	Packard-Performed interim audit procedures for accruals and other contingencies.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	8/20/2007	Packard-performed interim audit procedures for other income/expenses, selling and administration expenses.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	8/20/2007	Packard-Performed interim audit procedures for prepaid expenses.	1.2			A1
Chandler	Chase D.	CDC	Staff	8/20/2007	Dayton - Prepared account receivable confirmations and sent them out accordingly.	1.0			A1
Ciungu	Roxana M.	RMC	Staff	8/20/2007	Cleared review comments for IT2.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	8/20/2007	Prepared and sent Stonehouse testing workpapers to L. Russell.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	8/20/2007	Status update with S. Pacella for Corporate Datacenter.	0.4			A1
Craig	Tashawna N.	TNC	Staff	8/20/2007	Powertrain - Interim Testing of Fixed Assets	7.4			A1
Craig	Tashawna N.	TNC	Staff	8/20/2007	Powertrain - Met with G. Halleck to discuss interim testing of fixed assets	0.8			A1
Horner	Kevin John	KJH	Staff	8/20/2007	E&S Audit: call with E. Marold to discuss controls testing.	0.3			A1
Horner	Kevin John	KJH	Staff	8/20/2007	E&S Audit: completed rollforward of the KDAC investment balance.	1.1			A1
Horner	Kevin John	KJH	Staff	8/20/2007	E&S Audit: meeting with M. Sanders and L. Jin to discuss long term and short term Denso prepaid reimbursement.	0.9			A1
Horner	Kevin John	KJH	Staff	8/20/2007	E&S Audit: meeting with M. Zinger to discuss inventory audit procedures.	1.4			A1
Horner	Kevin John	KJH	Staff	8/20/2007	E&S Audit: reviewed prior year workpapers for intercompany to gain understanding of process for interim audit procedures.	0.7			A1
Horner	Kevin John	KJH	Staff	8/20/2007	E&S Audit: reviewed walkthroughs and test of controls procedures.	0.8			A1
Horner	Kevin John	KJH	Staff	8/20/2007	E&S Audit: travel time from Troy, MI to Kokomo, IN for interim audit.	4.4			A1
Horner	Kevin John	KJH	Staff	8/20/2007	E&S Audit: worked on documentation for accounts receivable for interim substantive procedures.	0.8			A1
Horner	Kevin John	KJH	Staff	8/20/2007	E&S Audit: worked on review of test of controls procedures for testing to be completed.	1.1			A1
Jin	Lei	LJ	Staff	8/20/2007	E&S - Travel time from Troy, Michigan to Kokomo, IN.	4.4			A1
Jin	Lei	LJ	Staff	8/20/2007	E&S - Inquiry of M. Sanders regarding to Prepaid Assets-Denso	0.6			A1
Jin	Lei	LJ	Staff	8/20/2007	E&S - Review the Vendor Deposit files sent by E. Brehm.	0.4			A1
Jin	Lei	LJ	Staff	8/20/2007	E&S - Discussion with E. Brehm to set up meeting regarding Vendor Deposit files.	0.2			A1
Jin	Lei	LJ	Staff	8/20/2007	E&S - Test of prepaid expense-Denso	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	8/20/2007	Preparation of materials for the audit status update meeting.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/20/2007	Meeting with J. Simpson, M. Hatzfeld and E. Marold to discuss reliance on managements control testing.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	8/20/2007	Review of information relating to reliance on control testing performed by management.	1.2			A1
Marold	Erick W.	EWM	Senior	8/20/2007	Completed the 2007 internal control and fraud considerations template.	2.8			A1
Marold	Erick W.	EWM	Senior	8/20/2007	Input the entity level controls as identified in the ICFC template into GAMx.	2.1			A1
Marold	Erick W.	EWM	Senior	8/20/2007	Reviewed preliminary comments related to the Company's segregation of duties tool with J. Simpson.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	8/20/2007	Thermal-Migrated engagement from AWS to GAMx.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	8/20/2007	Thermal-Migrated workpapers to GAMx.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	8/20/2007	Thermal-Documented fluctuation explanations for revenue and expense.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/20/2007	Thermal-Met with M. Madak regarding revenue fluctuations.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	8/20/2007	Thermal-Performed fixed asset substantive procedures.	1.1			A1
Pacella	Shannon M.	SMP	Manager	8/20/2007	Email correspondence sent to E&Y China to discuss procedures, timing and reliance strategy.	0.6			A1
Pacella	Shannon M.	SMP	Manager	8/20/2007	Correspondence with internal audit to discuss status of testing, questions on testing procedures and status of E&Y review of workpapers.	0.9			A1
Pacella	Shannon M.	SMP	Manager	8/20/2007	Status meeting with R. Ciungu to discuss status of review of management's testing and questions regarding testing procedures and approach.	0.3			A1
Pedersen	Erik	EP	Senior	8/20/2007	Review of audit services work on Corporate Data Center	1.6			A1
Pikos	Matthew C.	MCP	Senior	8/20/2007	Travel time from Rochester Hills, MI to Warren, OH to perform interim audit procedures on the Packard Division of Delphi.	3.3			A1
Pikos	Matthew C.	MCP	Senior	8/20/2007	Performing interim substantive audit procedures related to the investment in joint ventures at the Packard division of Delphi	2.3			A1
Pikos	Matthew C.	MCP	Senior	8/20/2007	Performing non-standard journal entry review procedures for the time period 1/1/07 - 6/30/07 for the Packard division of Delphi	3.2			A1
Pochmara	Rose Christine	RCP	Staff	8/20/2007	DPSS - AR Alt confirmations	1.7			A1
Pochmara	Rose Christine	RCP	Staff	8/20/2007	DPSS - AR- tied out XM rates to prior year	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	8/20/2007	DPSS - Credit memo documentation per my discussion with A. Gilbert.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	8/20/2007	DPSS - Guidance from M. Boehm regarding interim audit procedures at DPSS division.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	8/20/2007	DPSS - Met with A. Gilbert to go over credit memo discrepancies/questions.	1.7			A1
Pochmara	Rose Christine	RCP	Staff	8/20/2007	DPSS - Selected sample of customer master file changes for Rohini	1.2			A1
Ranney	Amber C.	ACR	Senior	8/20/2007	Dayton-Detail reviewing the DARSC Sales/AR/CR walkthrough.	2.2			A1
Ranney	Amber C.	ACR	Senior	8/20/2007	Dayton-Discussing questions related to the AR confirm testing with AR Supervisors at the DARSC.	3.1			A1
Ranney	Amber C.	ACR	Senior	8/20/2007	Dayton-Walking the staff through our audit procedures for AR at the DARSC.	1.9			A1
Ranney	Amber C.	ACR	Senior	8/20/2007	Discussing status of items for partner review with A. Krabill.	0.6			A1
Ranney	Amber C.	ACR	Senior	8/20/2007	Editing and printing PASSA's for Partner review.	1.5			A1
Ranney	Amber C.	ACR	Senior	8/20/2007	Preparing planning items for final review.	2.3			A1
Ranney	Amber C.	ACR	Senior	8/20/2007	Updating the 2007 scope analysis for changes.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	8/20/2007	Thermal - Finished drafting inventory walkthrough, including shrinkage reserve and API adjustments	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/20/2007	Thermal - Finished the test of controls related to inventory	3.9			A1
Saimoua	Omar Issam	OIS	Staff	8/20/2007	Powertrain - Explained the Expenditure process to C. Anibal.	1.9			A1
Saimoua	Omar Issam	OIS	Staff	8/20/2007	Powertrain - Reviewed the Revenue process	6.1			A1
Schwandt	Lisa N.	LNS	Staff	8/20/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Packard Division.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	8/20/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Powertrain Division.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	8/20/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Thermal and Interior Dayton Divisions.	0.8			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	8/20/2007	Dayton-Gathering information for the audit of the Dayton Credit and Debit memos.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	8/20/2007	Dayton-Reviewing information received from the client regarding open items within the Packard division and updating workpapers for documents received.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	8/20/2007	Dayton-Reviewing information received from the client regarding open items within the Powertrain division and updating workpapers for documents received.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	8/20/2007	Dayton-Reviewing information received from the client regarding open items within the Thermal and Interior divisions and updating workpapers for documents received.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	8/20/2007	Dayton-Speaking with client contacts regarding open issues and resolving open items.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/20/2007	Review of Audit Committee materials.	2.6			A1
Simpson	Jamie	JS	Senior Manager	8/20/2007	Discussion with A. Ranney regarding Dayton interim status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/20/2007	Review of Dayton interim workpapers.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/20/2007	Review of independence confirms with H. Aquino.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/20/2007	Advising R. Chakravarty regarding management's testing approach for Dayton.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/20/2007	Discussion with E. Marold and A. Ranney regarding cash application control testing approach.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/20/2007	Meeting with A. Krabill, M. Hatzfeld, A. Ranney, E. Marold, M. Kearns and M. Boehm to discuss audit status agenda.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/20/2007	Review of ICFC.	2.4			A1
Yang	Jinglu	JY	Senior	8/20/2007	Powertrain - Discussion with N. Niranjana regarding interim substantive procedures.	1.2			A1
Yang	Jinglu	JY	Senior	8/20/2007	Powertrain - Discussion with O. Saimoua regarding completion of interim procedures.	0.4			A1
Yang	Jinglu	JY	Senior	8/20/2007	Powertrain - Working on allied accounts	2.6			A1
Yang	Jinglu	JY	Senior	8/20/2007	Powertrain - Working on Journal Entry testing	3.8			A1
Yoder	Bradley J.	BJY	Staff	8/20/2007	Packard - AR Interim Testing	5.2			A1
Yoder	Bradley J.	BJY	Staff	8/20/2007	Packard - Travel time to Warren, OH from Findlay, OH	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yoder	Bradley J.	BJY	Staff	8/20/2007	Packard - Sales & AR TOC	0.3			A1
Yoder	Bradley J.	BJY	Staff	8/20/2007	Packard - Sales & AR Walkthrough	0.7			A1
Zinger	Miriam R.	MRZ	Staff	8/20/2007	E&S - Correspondence with the client regarding the status of client assistance requests.	0.7			A1
Zinger	Miriam R.	MRZ	Staff	8/20/2007	E&S - F-Inventory Reconciliations	2.6			A1
Zinger	Miriam R.	MRZ	Staff	8/20/2007	E&S - F-Work in Progress Reconciliation	3.2			A1
Zinger	Miriam R.	MRZ	Staff	8/20/2007	E&S - Travel time from Southfield, MI to Kokomo, IN.	4.6			A1
Anibal	Christina J.	CJA	Staff	8/21/2007	Powertrain - AP testing - substantive and control	8.9			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2007	Discussion with J. Simpson regarding status of independence confirms, independence procedures, tax fees and ASQ.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/21/2007	Work on independence confirm status/follow-up.	2.9			A1
Boehm	Michael J.	MJB	Manager	8/21/2007	Discussed Delphi staff timing with C. Failer.	0.3			A1
Boehm	Michael J.	MJB	Manager	8/21/2007	Discussed N. Yang's schedule with A. Thompson and A. Krabill.	0.2			A1
Boehm	Michael J.	MJB	Manager	8/21/2007	DPSS Audit - Discussion with E.R. Simpson and R. Pochmara regarding substantive audit procedures and open items.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2007	Packard-Assisted B. Yoder with the interim testing of accounts receivable.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2007	Packard-Assisted B. Yoder with the interim testing of fixed assets.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2007	Packard-Discussed the test of control work program for accounts payable with B. Yoder.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2007	Packard-Discussed the test of control work program for Accounts Receivable with B. Yoder.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2007	Packard-Discussed the test of control work program for fixed assets with B. Yoder.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2007	Packard-Discussed the test of control work program for payroll program with B. Yoder.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2007	Packard-Discussed the work program and allocation of interim work with M. Pikos.	1.7			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2007	Packard-Discussed the work program for Accounts Receivable, Accounts Payable, Fixed Assets and Payroll cycle with B. Yoder.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	8/21/2007	Packard-Performed interim audit procedures for accruals and other contingencies.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	8/21/2007	Packard-Performed interim audit procedures for prepaid expenses.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	8/21/2007	Prepared and sent Gruding testing workpapers to D. Oslislok.	0.5			A1
Ciungu	Roxana M.	RMC	Staff	8/21/2007	Status update with S. Pacella on overall project.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	8/21/2007	Updated Hyperion logical access testing in GAMx.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	8/21/2007	Updated reliance strategy memo for year ending 2007.	1.1			A1
Craig	Tashawna N.	TNC	Staff	8/21/2007	Powertrain - Interim Testing of Fixed Assets	7.4			A1
Craig	Tashawna N.	TNC	Staff	8/21/2007	Powertrain - Met with G. Halleck to discuss interim testing of fixed assets	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2007	Packard - Review of interim audit procedures and workpapers.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/21/2007	Powertrain - Review of interim audit procedures and workpapers.	3.9			A1
Horner	Kevin John	KJH	Staff	8/21/2007	E&S Audit: helped J. Lin put documentation in GAMx and sign-off worksteps.	0.6			A1
Horner	Kevin John	KJH	Staff	8/21/2007	E&S Audit: made sample selections for manual cash application.	0.4			A1
Horner	Kevin John	KJH	Staff	8/21/2007	E&S Audit: met with K. Price to discuss testing procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	8/21/2007	E&S Audit: meeting with E. Adams and K. Bellis to discuss prepaid vendor deposits.	1.2			A1
Horner	Kevin John	KJH	Staff	8/21/2007	E&S Audit: meeting with L. Jin to review prepaid vendor deposits and discuss audit procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	8/21/2007	E&S Audit: meeting with L. Jin to review walkthrough procedures for financial statement close.	0.8			A1
Horner	Kevin John	KJH	Staff	8/21/2007	E&S Audit: worked on accounts receivable and accounts payable interim audit procedures.	2.6			A1
Horner	Kevin John	KJH	Staff	8/21/2007	E&S Audit: worked on review of test of controls procedures.	2.6			A1
Jin	Lei	LJ	Staff	8/21/2007	E&S - Meeting with K. Bellis and E. Brehm regarding inquiry of Prepaid vendor deposit.	0.7			A1
Jin	Lei	LJ	Staff	8/21/2007	E&S - Preparing walkthrough workpaper for financial statement close and treasury.	2.6			A1
Jin	Lei	LJ	Staff	8/21/2007	E&S - Uploading audit documents to GAMx.	1.3			A1
Jin	Lei	LJ	Staff	8/21/2007	E&S - Working on Prepaid vendor deposit workpaper	1.1			A1

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Kearns	Matthew R.	MRK	Senior	8/21/2007	Powertrain - Assisting E&Y staff members with interim audit procedures	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2007	Preparation of materials for the audit status update meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2007	Review of information relating to reliance on control testing performed by management.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/21/2007	Review of the 2007 audit scoping memo.	2.1			A1
Marold	Erick W.	EWM	Senior	8/21/2007	Developed audit responses to identified fraud risks.	2.8			A1
Marold	Erick W.	EWM	Senior	8/21/2007	Reviewed ICFC comments with J. Simpson based on her detail review.	2.1			A1
Marold	Erick W.	EWM	Senior	8/21/2007	Prepared a presentation for P. Roth regarding 2006 audit, 2007 audit plan, and current status.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	8/21/2007	Thermal-Cleared review notes.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	8/21/2007	Thermal-Met with B. Kolb regarding accruals and the payroll analytic.	1.4			A1
Pacella	Shannon M.	SMP	Manager	8/21/2007	Status meeting with R. Ciungu to discuss status of review of management's testing and questions regarding testing procedures and approach.	0.3			A1
Pikos	Matthew C.	MCP	Senior	8/21/2007	Travel time from Warren, OH to Rochester Hills, MI after performing interim audit procedures at the Packard Division of Delphi corp.	3.1			A1
Pikos	Matthew C.	MCP	Senior	8/21/2007	Performing interim substantive audit procedures related to the investment in joint ventures at the Packard division of Delphi	3.7			A1
Pikos	Matthew C.	MCP	Senior	8/21/2007	Performing non-standard journal entry review procedures for the time period 1/1/07 - 6/30/07 for the Packard division of Delphi	2.4			A1
Pochmara	Rose Christine	RCP	Staff	8/21/2007	DPSS - AR Alt confirmations	3.0			A1
Pochmara	Rose Christine	RCP	Staff	8/21/2007	DPSS - Cash receipts match for AR	2.2			A1
Pochmara	Rose Christine	RCP	Staff	8/21/2007	DPSS - Guidance from E.R. Simpson regarding completion of interim procedures.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/21/2007	DPSS - Met with Rohini to discuss interim testing procedures.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	8/21/2007	DPSS - New sample testing for sales (selection)	2.4			A1
Ranney	Amber C.	ACR	Senior	8/21/2007	Dayton-Detail reviewing AR Confirmation testing procedures.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	8/21/2007	Dayton-Going over open items with L. Schwandt related to our AR confirm testing procedures.	1.4			A1
Ranney	Amber C.	ACR	Senior	8/21/2007	Adding Corporate controls to the GAMx file.	1.7			A1
Ranney	Amber C.	ACR	Senior	8/21/2007	Editing and printing PASSA's for Partner review.	0.2			A1
Ranney	Amber C.	ACR	Senior	8/21/2007	Updating the 2007 scope analysis for changes.	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	8/21/2007	Transfer of documents from AWS into GAMx	3.3			A1
Rothmund	Mario Valentin	MVR	Senior	8/21/2007	Performed Inventory raw material price test related to Thermal	4.0			A1
Saimoua	Omar Issam	OIS	Staff	8/21/2007	Powertrain - Created the inventory PBC list.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	8/21/2007	Powertrain - Met with Nijaruna to discuss open items.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	8/21/2007	Powertrain - Walked through the testing areas in fixed assets with the staff and formulated testing strategies for the more complex areas.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	8/21/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Packard Division.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	8/21/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Powertrain Division.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	8/21/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Thermal and Interior Dayton Divisions.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	8/21/2007	Dayton-Gathering information for the audit of the Dayton Credit and Debit memos.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	8/21/2007	Dayton-Reviewing information received from the client regarding open items within the Packard division and updating workpapers for documents received accordingly.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	8/21/2007	Dayton-Reviewing information received from the client regarding open items within the Powertrain division and updating workpapers for documents received accordingly.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	8/21/2007	Dayton-Reviewing information received from the client regarding open items within the Thermal and Interior divisions and updating workpapers for documents received accordingly.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	8/21/2007	Dayton-Speaking with client contacts regarding open issues and resolving open items.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Discussed promo rebate accrual with P. Kratz and D. Nagy and requested support	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Discussed RE-B6 and RE B7 and determined testing strategy	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Performed inventory worksteps	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Discussed Customer Master file test with K. St Romain, Jeanie and D. Frank to ensure the company is performing the correct test.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Reviewed AR workpapers	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Prepared XM worksteps for GAMx	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Performed accruals worksteps	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Prepared a list of reviewables for M. Boehm	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Completed I/C step and discussed imbalance with C. Carlson	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Reviewed AP worksteps.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/21/2007	DPSS - Discussion with R. Pochmara regarding AP worksteps.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/21/2007	Review of agenda for audit status meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	8/21/2007	Review of Audit Committee presentation with K. Asher and E. Marold.	1.2			A1
Simpson	Jamie	JS	Senior Manager	8/21/2007	Discussion with E. Marold regarding ICFC.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/21/2007	Review of SOD conflict rules with E. Marold.	1.2			A1
Yang	Jinglu	JY	Senior	8/21/2007	Powertrain - Discussion with N. Niranjana regarding the status of client assistance requests.	1.1			A1
Yang	Jinglu	JY	Senior	8/21/2007	Powertrain - Discussion with O. Saimoua regarding completion of interim substantive procedures.	0.4			A1
Yang	Jinglu	JY	Senior	8/21/2007	Powertrain - Working on allied accounts	6.5			A1
Yoder	Bradley J.	BJY	Staff	8/21/2007	Packard - AR Interim Procedures	2.2			A1
Yoder	Bradley J.	BJY	Staff	8/21/2007	Packard - FA Interim Procedures	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yoder	Bradley J.	BJY	Staff	8/21/2007	Packard - FA Walkthrough	2.1			A1
Yoder	Bradley J.	BJY	Staff	8/21/2007	Packard - Obtaining building ID badges	0.4			A1
Yoder	Bradley J.	BJY	Staff	8/21/2007	Packard - Modifying TOC template and importing into GAMx	1.4			A1
Yoder	Bradley J.	BJY	Staff	8/21/2007	Packard - Sales & AR TOC	0.4			A1
Zinger	Miriam R.	MRZ	Staff	8/21/2007	E&S - Correspondence with the client regarding the status of client assistance requests.	1.1			A1
Zinger	Miriam R.	MRZ	Staff	8/21/2007	E&S - F-Inventory Reconciliations	3.6			A1
Zinger	Miriam R.	MRZ	Staff	8/21/2007	E&S - F-Work in Progress Reconciliation	3.2			A1
Zinger	Miriam R.	MRZ	Staff	8/21/2007	E&S - Inventory analysis procedures	2.2			A1
Anibal	Christina J.	CJA	Staff	8/22/2007	Powertrain - AP substantive testing	8.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Correspondence with B. Hamblin and N. Miller regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Coordination of supplies for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Correspondence with A. Krabill regarding B. Walsh visit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Correspondence with C. Anibal and M. Sakowski regarding network access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Correspondence with J. Simpson and S. Poston regarding Delphi Hierarchy Chart.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Correspondence with T. Bishop and J. Simpson regarding Audit Committee deck - format.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Work on independence confirm status/follow-up.	1.2			A1
Asher	Kevin F.	KFA	Partner	8/22/2007	Preparation for the September Audit Committee meeting	4.4			A1
Boehm	Michael J.	MJB	Manager	8/22/2007	DPSS Audit - Discussion with E.R. Simpson and R. Pochmara regarding substantive audit procedures and open items.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/22/2007	Revisions to slide deck for meeting with T. Timko.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Packard-Assisted B. Yoder with the interim testing of accounts payable.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Packard-Assisted B. Yoder with the interim testing of fixed assets.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Packard-Discussed the test of control work program for Accounts Receivable with B. Yoder.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Packard-Discussed the test of control work program for fixed assets with B. Yoder.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Packard-Discussed the work program for Accounts Receivable, Accounts Payable, Fixed Assets and Payroll cycle with B. Yoder.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Packard-Documented the financial statement close process test of controls.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Packard-Documented the financial statement close process walkthrough.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Packard-Meet with C. Zurell and N. Miller to discuss status of open items for interim audit.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Packard-performed interim audit procedures for other income/expenses, selling and administration expenses.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	8/22/2007	Cleared review comments for DGL testing.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	8/22/2007	Meeting with S. Pacella on walkthrough and testing status.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	8/22/2007	Reviewed the status of application controls testing and compared the controls to 2006 data.	2.3			A1
Ciungu	Roxana M.	RMC	Staff	8/22/2007	Review of time charged to the audit code for budget purposes.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	8/22/2007	Prepare email to G. Muma with SAP logical access sample selection.	0.6			A1
Craig	Tashawna N.	TNC	Staff	8/22/2007	Powertrain - Interim Testing of Fixed Assets	6.6			A1
Craig	Tashawna N.	TNC	Staff	8/22/2007	Powertrain - Met with G. Halleck to discuss interim testing of fixed assets	1.2			A1
Henning	Jeffrey M.	JMH	Partner	8/22/2007	Bi-Monthly audit status meeting with T. Timko, D. Bayles, and J. Williams	2.0			A1
Henning	Jeffrey M.	JMH	Partner	8/22/2007	Time spent participating in Account Planning meeting with K. Asher, S. Sheckell, J. Simpson, G. Schoen and M. Ventling.	1.9			A1
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: discussion with E.R. Simpson to discuss inventory from Cuneo warehouse that is transferred to DPSS trial balance.	0.4			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: meeting with L. Jin to discuss walkthrough testing procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: meeting with R. Hofmann to discuss reimbursable engineering and fixed assets inventory.	1.4			A1
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: call with E. Marold to discuss approach for test of controls and walkthroughs.	0.4			A1
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: requested additional accounts receivable support for interim audit procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: reviewed cash work completed by L. Jin.	0.6			A1
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: review of prior year cycle counts testing.	0.7			A1
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: Discussion with M. Zinger on planning for current year's cycle count testing.	0.6			A1
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: updated test of controls templates for E&S testing approach.	3.4			A1
Horner	Kevin John	KJH	Staff	8/22/2007	E&S Audit: worked on allied AP and intercompany testing.	0.6			A1
Huffman	Derek T.	DTH	Senior	8/22/2007	Review of SAP walkthrough sample	0.4			A1
Jin	Lei	LJ	Staff	8/22/2007	E&S - Perform walkthrough of financial statement close process.	3.3			A1
Jin	Lei	LJ	Staff	8/22/2007	E&S - Perform walkthrough process	2.1			A1
Jin	Lei	LJ	Staff	8/22/2007	E&S - Review prior years walkthrough W/P.	1.4			A1
Kearns	Matthew R.	MRK	Senior	8/22/2007	Powertrain - Assisting E&Y staff members with interim audit procedures	3.4			A1
Kearns	Matthew R.	MRK	Senior	8/22/2007	Powertrain - Performing second level review of interim audit procedures performed.	3.3			A1
Marold	Erick W.	EWM	Senior	8/22/2007	Updated ICFC based on J. Simpson review comments.	2.1			A1
Marold	Erick W.	EWM	Senior	8/22/2007	Communicated our 2007 approach to testing the work of others to E&Y Managers and once approved communicated this information to E&Y divisional teams.	2.8			A1
Marold	Erick W.	EWM	Senior	8/22/2007	Documented our approach towards using the work of others.	1.8			A1
Marold	Erick W.	EWM	Senior	8/22/2007	Updated planning materiality and tolerable error based on revenues included the Steering and Interiors operations.	1.9			A1

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Miller	Nicholas S.	NSM	Manager	8/22/2007	Meeting with C. Zurell and D. Chamarro to discuss the open items for Packard.	0.9			A1
Miller	Nicholas S.	NSM	Manager	8/22/2007	Meeting with D. Kolano to discuss internal audit's roll in observing the physical inventories.	1.1			A1
Miller	Nicholas S.	NSM	Manager	8/22/2007	Packard - Travel time from Warren, OH to Troy, MI.	3.0			A1
Nicol	Jeremy M.	JMN	Staff	8/22/2007	Thermal-Contacted G. Crozier regarding sales walkthrough.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	8/22/2007	Thermal-Met with B. Kolb regarding liability review notes and prepaids.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	8/22/2007	Thermal-Met with B. Kolb regarding the payroll analytic.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/22/2007	Thermal-Performed accounts payable substantive procedures.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/22/2007	Thermal-Performed prepaid substantive procedures.	1.4			A1
Pacella	Shannon M.	SMP	Manager	8/22/2007	Attended closing meeting for Hyperion, DGL, and eTBR. Attendees: M. Whiteman and B. Garvey	1.3			A1
Pacella	Shannon M.	SMP	Manager	8/22/2007	Status meeting with R. Ciungu to discuss status of review of management's testing and questions regarding testing procedures and approach.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	8/22/2007	DPSS - A/P worksteps in GAMx and prior year's in AWS	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/22/2007	DPSS - Guidance from E.R. Simpson on completion of audit procedures.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	8/22/2007	DPSS - Met with M. Brown re: AP	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/22/2007	DPSS - Met with Rohini to discuss interim testing procedures.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	8/22/2007	DPSS - Set up AP lead sheet and investigated large account balances	2.8			A1
Pochmara	Rose Christine	RCP	Staff	8/22/2007	DPSS - ToC for AR worksteps	0.7			A1
Ranney	Amber C.	ACR	Senior	8/22/2007	Dayton-Going over open items with L. Schwandt related to our AR confirm testing procedures.	0.6			A1
Ranney	Amber C.	ACR	Senior	8/22/2007	Creating the Planning Analytics Summary attachment for the ASM.	2.4			A1
Ranney	Amber C.	ACR	Senior	8/22/2007	Editing and printing PASSA's for Partner review.	0.3			A1
Ranney	Amber C.	ACR	Senior	8/22/2007	Preparing planning items for final review.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	8/22/2007	Reviewed Thermal Consigned Inventory and outside confirmations related to the inventory	2.8			A1
Saimoua	Omar Issam	OIS	Staff	8/22/2007	Powertrain - Met with G. Halleck to discuss the fixed asset areas and the open items.	1.9			A1
Saimoua	Omar Issam	OIS	Staff	8/22/2007	Powertrain - Met with M. Kearns to discuss scheduling, open areas, and estimate time of completion.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	8/22/2007	Powertrain - Worked on preparing a depreciation reasonableness test for FA.	3.6			A1
Schwandt	Lisa N.	LNS	Staff	8/22/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Packard Division.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	8/22/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Powertrain Division.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	8/22/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Thermal and Interior Dayton Divisions.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	8/22/2007	Dayton-Gathering information for the audit of the Dayton Credit and Debit memos.	0.3			A1
Schwandt	Lisa N.	LNS	Staff	8/22/2007	Dayton-Reviewing information received from the client regarding open items within the Packard division and updating workpapers for documents received accordingly.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	8/22/2007	Dayton-Reviewing information received from the client regarding open items within the Powertrain division and updating workpapers for documents received accordingly.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	8/22/2007	Dayton-Reviewing information received from the client regarding open items within the Thermal and Interior divisions and updating workpapers for documents received accordingly.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	8/22/2007	Dayton-Speaking with client contacts regarding open issues and resolving open items.	0.3			A1
Sheckell	Steven F.	SFS	Partner	8/22/2007	Coordinate international audit efforts	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/22/2007	Review audit plan with P. Roth	0.9			A1
Sheckell	Steven F.	SFS	Partner	8/22/2007	Audit update meeting with T. Timko	1.4			A1
Sheckell	Steven F.	SFS	Partner	8/22/2007	Delphi planning meeting	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	8/22/2007	DPSS - Performed accrual worksteps	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2007	DPSS - Met with J. Maggard to request alternate PPV sample	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2007	DPSS - Reviewed AP worksteps.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2007	DPSS - Discussion with R. Pochmara regarding AP worksteps.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/22/2007	DPSS - Discussed freight in inventory with M. Brown	4.1			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Review of Dayton interim workpapers.	1.3			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Discussion with H. Aquino regarding independence.	0.5			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Discussion with M. Loeb regarding directors and officers questionnaire/confirmations.	0.2			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Discussion with N. Miller regarding independence procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Discussion with E. Marold, M. Hatzfeld and A. Krabill regarding reperformance of management's testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Audit status meeting with J. Williams, T. Timko, D. Bayles, T. Tamer, S. Sheckell, K. Asher, J. Henning and M. Hatzfeld.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Preparation for account planning meeting.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Preparation for audit status meeting.	0.8			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Participating in Account Planning mtg with K. Asher, S. Sheckell, J. Henning, G. Schoen and M. Ventling.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Discussion with A. Ranney regarding PASSA's.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/22/2007	Review of PASSA's.	1.1			A1
Tosto	Cathy I.	CIT	Partner	8/22/2007	Follow-up on pre-approval to prepare information for Audit Committee meeting.	0.6			A1
Yang	Jinglu	JY	Senior	8/22/2007	Powertrain - Discussion with N. Niranjana regarding the status of the interim client assistance requests.	1.3			A1
Yang	Jinglu	JY	Senior	8/22/2007	Powertrain - Discussion with O. Saimoua regarding the completion of interim audit procedures.	0.4			A1
Yang	Jinglu	JY	Senior	8/22/2007	Powertrain - Working on allied accounts	6.3			A1
Yoder	Bradley J.	BJY	Staff	8/22/2007	Packard - AP Interim Procedures	0.3			A1

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Yoder	Bradley J.	BJY	Staff	8/22/2007	Packard - AP TOC	0.4			A1
Yoder	Bradley J.	BJY	Staff	8/22/2007	Packard - FA Interim Procedures	2.4			A1
Yoder	Bradley J.	BJY	Staff	8/22/2007	Packard - FA TOC	1.9			A1
Yoder	Bradley J.	BJY	Staff	8/22/2007	Packard - Modifying TOC template and importing into GAMx	3.1			A1
Yoder	Bradley J.	BJY	Staff	8/22/2007	Packard - Sales & AR TOC	0.7			A1
Zinger	Miriam R.	MRZ	Staff	8/22/2007	E&S - Completion of interim testing of accrued liabilities.	3.1			A1
Zinger	Miriam R.	MRZ	Staff	8/22/2007	E&S - Correspondence with the client regarding the status of client assistance requests.	1.7			A1
Zinger	Miriam R.	MRZ	Staff	8/22/2007	E&S - F-Work in Progress Reconciliation	3.1			A1
Anibal	Christina J.	CJA	Staff	8/23/2007	Powertrain - AR testing - substantive wrap up	8.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Correspondence with B. Hamblin regarding Delphi EBP Engagement Code/06 Advisory Code closing.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Correspondence with N. Miller regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Meeting with K. Asher, S. Sheckell and N. Miller regarding engagement economics.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Miscellaneous activities such as providing assistance to engagement team.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Provide August FTT Material to S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Updates to Delphi Team Phone List 8.23.07; send to K. Asher accordingly.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Correspondence with A. Krabill regarding Delphi India - TP Study for FY 2005-06 Audit Committee Approval.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Work on independence confirm status/follow-up.	1.1			A1
Artale	Sabrina A.	SAA	Manager	8/23/2007	SFAS 142 - review of KPMG analysis & calcs	0.6			A1
Asher	Kevin F.	KFA	Partner	8/23/2007	Preparation for the September Audit Committee meeting	1.6			A1

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Boehm	Michael J.	MJB	Manager	8/23/2007	Discussed N. Yang's schedule with A. Thompson and A. Krabill.	0.4			A1
Boehm	Michael J.	MJB	Manager	8/23/2007	DPSS Audit - Discussion with E.R. Simpson and R. Pochmara regarding substantive audit procedures and open items.	0.6			A1
Boehm	Michael J.	MJB	Manager	8/23/2007	Discussed 142 valuation with S. Artale.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Assisted B. Yoder with the interim testing of accounts payable.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Developed budget template and time tracker for documentation of work performed.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Discussed the test of control work program for Accounts Receivable with B. Yoder.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Discussed the test of control work program for fixed assets with B. Yoder.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Discussed the test of control work program for payroll program with B. Yoder.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Documented the financial statement close process test of controls.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Documented the financial statement close process walkthrough.	3.1			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Meet with C. Zurell and T. Cooney to discuss payroll analytic for interim audit procedures.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Meet with T. Cooney to obtain payroll testing documentation in order for B. Yoder to perform test of control procedures.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/23/2007	Packard-Updated budget and account status to reflect work progress.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	8/23/2007	Checked the GAMx file for eTBR and DGL completeness.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	8/23/2007	Conference call with Delphi Internal Audit and D. Huffman regarding SAP testing.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	8/23/2007	Met with S. Pacella to discuss GAMx requirements, status of DGL, Hyperion and Corporate Datacenter testing.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	8/23/2007	Discussion with E. Pedersen regarding the status of Corporate Datacenter testing.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	8/23/2007	Updated Hyperion logical access testing in GAMx.	0.7			A1
Craig	Tashawna N.	TNC	Staff	8/23/2007	Powertrain - Interim Testing of Fixed Assets	7.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	8/23/2007	Powertrain - Met with M. Koehn to discuss interim testing of fixed assets	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/23/2007	Debrief session with A. Brazier (Corporate TARS) to discuss E&Y thoughts related to accounting for TSA arrangements with buyers of Delphi businesses.	1.1			A1
Horner	Kevin John	KJH	Staff	8/23/2007	E&S Audit: Travel time from Kokomo, IN to Troy, MI.	4.1			A1
Horner	Kevin John	KJH	Staff	8/23/2007	E&S Audit: meeting with C. Riedl to discuss eTBR mapping for allied accounts receivable and allied accounts payable.	1.4			A1
Horner	Kevin John	KJH	Staff	8/23/2007	E&S Audit: meeting with K. Domanico to review reimbursable engineering prepaid account.	0.6			A1
Horner	Kevin John	KJH	Staff	8/23/2007	E&S Audit: meeting with L. Jin to discuss financial statement close walkthrough procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	8/23/2007	E&S Audit: reviewed accrued accounts payable and requested additional support for interim audit procedures.	1.1			A1
Horner	Kevin John	KJH	Staff	8/23/2007	E&S Audit: updated SharePoint audit requests site to close open items that the audit team has received from the accounting staff.	0.9			A1
Horner	Kevin John	KJH	Staff	8/23/2007	E&S Audit: worked on accounts receivable and accounts payable interim audit procedures.	2.9			A1
Huffman	Derek T.	DTH	Senior	8/23/2007	SAP walkthrough and testing status update call with R. Ciungu, D. Steis, G. Muma, and B. Garvey.	0.7			A1
Jin	Lei	LJ	Staff	8/23/2007	E&S - Travel time to Troy, MI from Kokomo, IN.	4.4			A1
Jin	Lei	LJ	Staff	8/23/2007	E&S - Meeting with E. Brehm to inspect SAP system application.	0.6			A1
Jin	Lei	LJ	Staff	8/23/2007	E&S - Perform walkthrough of financial statements closing process.	2.2			A1
Jin	Lei	LJ	Staff	8/23/2007	E&S - Review prior year inventory workpaper.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2007	Review of consolidated ASM and attachments.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/23/2007	Review of current version of division control testing.	0.8			A1
Marold	Erick W.	EWM	Senior	8/23/2007	Finalized Audit Committee documentation and provided to draft versions to certain Delphi executives.	2.1			A1

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Marold	Erick W.	EWM	Senior	8/23/2007	E&S Audit - Attended the status update call with K. Horner and representatives from E&S.	0.8			A1
Marold	Erick W.	EWM	Senior	8/23/2007	Documented our 2007 approach towards testing entity level controls and the impact on other transactional controls.	2.3			A1
Miller	Nicholas S.	NSM	Manager	8/23/2007	Call with K. Asher, S. Sheckell and H. Aquino to discuss Delphi engagement economics.	0.8			A1
Miller	Nicholas S.	NSM	Manager	8/23/2007	Meeting with M. Fawcett to discuss various internal controls testing topics.	1.2			A1
Miller	Nicholas S.	NSM	Manager	8/23/2007	Preparation for meeting with K. Asher to discuss engagement economics.	1.6			A1
Miller	Nicholas S.	NSM	Manager	8/23/2007	Time spent reviewing planning materials.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	8/23/2007	Thermal-Performed payroll substantive procedures.	2.1			A1
Pacella	Shannon M.	SMP	Manager	8/23/2007	Meeting with E&Y China to discuss questions on international instructions and scope.	1.1			A1
Pacella	Shannon M.	SMP	Manager	8/23/2007	Status meeting with R. Ciungu to discuss status of review of management's testing and questions regarding testing procedures and approach.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	8/23/2007	DPSS - AR Alt confirmations	2.2			A1
Pochmara	Rose Christine	RCP	Staff	8/23/2007	DPSS - Guidance from E.R. Simpson on completion of audit procedures.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	8/23/2007	DPSS - Met with M. Brown re: AP	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/23/2007	DPSS - Met with Rohini to discuss interim testing procedures.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/23/2007	DPSS - Set up AP lead sheet and investigated large account balances	1.8			A1
Pochmara	Rose Christine	RCP	Staff	8/23/2007	DPSS - ToC for AR worksteps	2.3			A1
Pochmara	Rose Christine	RCP	Staff	8/23/2007	DPSS - Uploaded workpapers into GAMx.	0.8			A1
Ranney	Amber C.	ACR	Senior	8/23/2007	Dayton-Going over open items with L. Schwandt related to our AR confirm testing procedures.	0.7			A1
Ranney	Amber C.	ACR	Senior	8/23/2007	Revisions to the Audit Scope memo based on review comments.	3.7			A1
Ranney	Amber C.	ACR	Senior	8/23/2007	Revisions to the consolidated ASM based on review comments.	2.4			A1
Ranney	Amber C.	ACR	Senior	8/23/2007	Preparing planning items for final review.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	8/23/2007	Reviewed Thermal API Inventory Instructions	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	8/23/2007	Reviewed Thermal API Tag listing Lockport	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	8/23/2007	Reviewed Thermal Inventory API Memo (Lockport)	0.8			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	8/23/2007	Reviewed Thermal Inventory Observation Checklist	0.8			A1
Saimoua	Omar Issam	OIS	Staff	8/23/2007	Powertrain - Reviewed the expenditure area.	4.6			A1
Saimoua	Omar Issam	OIS	Staff	8/23/2007	Powertrain - Reviewed the test of controls for both the revenue and expenditure process.	3.4			A1
Schwandt	Lisa N.	LNS	Staff	8/23/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Packard Division.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	8/23/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Powertrain Division.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	8/23/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Thermal and Interior Dayton Divisions.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	8/23/2007	Dayton-Gathering information for the audit of the Dayton Credit and Debit memos.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	8/23/2007	Dayton-Reviewing information received from the client regarding open items within the Packard division and updating workpapers for documents received accordingly.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	8/23/2007	Dayton-Reviewing information received from the client regarding open items within the Powertrain division and updating workpapers for documents received accordingly.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	8/23/2007	Dayton-Reviewing information received from the client regarding open items within the Thermal and Interior divisions and updating workpapers for documents received accordingly.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	8/23/2007	Dayton-Speaking with client contacts regarding open issues and resolving open items.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	8/23/2007	Updated GAMX for issues related to the Delphi Corporate File.	1.3			A1
Sheckell	Steven F.	SFS	Partner	8/23/2007	Review planning files	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2007	DPSS - Met with J. Maggard to request alternate PPV sample.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2007	DPSS - Reviewed AP worksteps.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2007	DPSS - Discussion with R. Pochmara regarding AP worksteps.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	8/23/2007	DPSS - Discussed Customer Master file test with K. St Romain, Jeanie and D. Frank to ensure the company is performing the correct test	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2007	DPSS - Reviewed AR workpapers	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/23/2007	DPSS - Performed accrual worksteps	3.5			A1
Tosto	Cathy I.	CIT	Partner	8/23/2007	Follow-up on pre-approval to prepare information for Audit Committee meeting.	0.4			A1
Yang	Jinglu	JY	Senior	8/23/2007	Powertrain - Discussion with N. Niranjana regarding the status of interim client assistance requests.	0.2			A1
Yang	Jinglu	JY	Senior	8/23/2007	Powertrain - Discussion with O. Saimoua regarding the completion of interim substantive procedures.	0.4			A1
Yang	Jinglu	JY	Senior	8/23/2007	Powertrain - Working on accrued liabilities	7.4			A1
Yoder	Bradley J.	BJY	Staff	8/23/2007	Packard - AP TOC	2.7			A1
Yoder	Bradley J.	BJY	Staff	8/23/2007	Packard - FA TOC	1.1			A1
Yoder	Bradley J.	BJY	Staff	8/23/2007	Packard - Financial Reporting TOC	0.4			A1
Yoder	Bradley J.	BJY	Staff	8/23/2007	Packard - Modifying TOC template and importing into GAMx	1.1			A1
Yoder	Bradley J.	BJY	Staff	8/23/2007	Packard - Payroll TOC	1.8			A1
Yoder	Bradley J.	BJY	Staff	8/23/2007	Packard - Sales & AR TOC	0.9			A1
Zinger	Miriam R.	MRZ	Staff	8/23/2007	E&S - Completion of testing procedures for accrued liabilities.	3.9			A1
Zinger	Miriam R.	MRZ	Staff	8/23/2007	E&S - F-Inventory Reconciliations	0.6			A1
Zinger	Miriam R.	MRZ	Staff	8/23/2007	E&S - Inventory walkthrough	3.7			A1
Zinger	Miriam R.	MRZ	Staff	8/23/2007	E&S - Travel time from Kokomo, IN to Detroit, MI.	4.7			A1
Anibal	Christina J.	CJA	Staff	8/24/2007	Powertrain - Accrued Payroll testing	7.2			A1
Aquino	Heather	HRA	Client	8/24/2007	Correspondence with Y. Bain regarding Conference Room Request.	0.1			A1
Aquino	Heather	HRA	Serving Associate	8/24/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client	8/24/2007	Correspondence with N. Miller, J. Simpson, A. Krabill and K. Asher regarding independence procedures.	1.4			A1
Aquino	Heather	HRA	Serving Associate	8/24/2007	Correspondence with A. Krabill regarding Australia over-runs.	0.2			A1
Artale	Sabrina A.	SAA	Manager	8/24/2007	SFAS 142 - review of KPMG analysis & calcs	0.6			A1

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Chamorro	Destiny D.	DDC	Staff	8/24/2007	Packard-Assisted B. Yoder with the interim testing of accounts payable.	0.9			A1
Chamorro	Destiny D.	DDC	Staff	8/24/2007	Packard-Documented the financial statement close process test of controls.	2.1			A1
Chamorro	Destiny D.	DDC	Staff	8/24/2007	Packard-Documented the financial statement close process walkthrough.	0.9			A1
Chamorro	Destiny D.	DDC	Staff	8/24/2007	Packard-Travel time from Warren, OH to Lake Orion, MI to perform interim audit procedures.	3.7			A1
Chamorro	Destiny D.	DDC	Staff	8/24/2007	Packard-Updated budget and account status to reflect work progress.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	8/24/2007	Review the GAMx file for completeness of walkthrough and testing for applications in scope.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	8/24/2007	Updated entity level controls testing template.	0.4			A1
Craig	Tashawna N.	TNC	Staff	8/24/2007	Powertrain - Interim Testing of Fixed Assets	6.4			A1
Craig	Tashawna N.	TNC	Staff	8/24/2007	Powertrain - Met with M. Koehn to discuss interim testing of fixed assets	0.5			A1
Craig	Tashawna N.	TNC	Staff	8/24/2007	Powertrain - Met with Powertrain team to discuss engagement status	0.8			A1
Horner	Kevin John	KJH	Staff	8/24/2007	E&S Audit: discussion with L. Jin to discuss financial statement close walkthrough documentation.	0.7			A1
Horner	Kevin John	KJH	Staff	8/24/2007	E&S Audit: meeting with E. Marold to go over interim audit procedure questions.	1.2			A1
Horner	Kevin John	KJH	Staff	8/24/2007	E&S Audit: meeting with M. Zinger and E. Marold to discuss testing around inventory variance accounts.	0.4			A1
Horner	Kevin John	KJH	Staff	8/24/2007	E&S Audit: meeting with M. Zinger to discuss inventory testing questions.	0.6			A1
Horner	Kevin John	KJH	Staff	8/24/2007	E&S Audit: updated open requests list for status update meeting.	0.3			A1
Horner	Kevin John	KJH	Staff	8/24/2007	E&S Audit: walked M. Zinger through Hyperion queries.	0.8			A1
Horner	Kevin John	KJH	Staff	8/24/2007	E&S Audit: weekly E&S status update call with E. Marold, R. Hofmann, and K. Bellis.	0.6			A1
Jin	Lei	LJ	Staff	8/24/2007	E&S - Perform walkthrough of financial statement closing.	5.3			A1
Kearns	Matthew R.	MRK	Senior	8/24/2007	Powertrain - Drafting and finalizing interim inventory procedures client assistance list.	3.2			A1
Kearns	Matthew R.	MRK	Senior	8/24/2007	Powertrain - Meeting with C. Rhodes to discuss IAS control testing status.	1.2			A1

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Kearns	Matthew R.	MRK	Senior	8/24/2007	Powertrain - Meeting with E&Y Powertrain team to discuss status.	0.6			A1
Kearns	Matthew R.	MRK	Senior	8/24/2007	Powertrain - Meeting with B. Hoepner to discuss interim audit status.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2007	Review of consolidated ASM and attachments.	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2007	Review of current version of division control testing.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/24/2007	Correspondence with French team regarding the status of their audit procedures for Delphi France Holding.	1.2			A1
Marold	Erick W.	EWM	Senior	8/24/2007	Started to prepare Q2 review workpapers for archive.	1.1			A1
Marold	Erick W.	EWM	Senior	8/24/2007	Investigated the classification of bank notes within the financial statements and compared to authoritative guidance.	2.1			A1
Marold	Erick W.	EWM	Senior	8/24/2007	E&S Audit - Reviewed status of E&S interim audit work, specifically related to AR mapping from SAP to Hyperion, inventory variances, and vendor deposits with K. Horner and M. Zinger.	3.8			A1
Miller	Nicholas S.	NSM	Manager	8/24/2007	Interim procedures for the corporate treasury function.	1.8			A1
Miller	Nicholas S.	NSM	Manager	8/24/2007	Review of corporate planning documentation.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	8/24/2007	Thermal-Cleared review notes.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	8/24/2007	Thermal-Met with C. Wood regarding payroll review notes.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/24/2007	Thermal-Met with P. Murtagh regarding purchase contracts.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	8/24/2007	Thermal-Performed payroll substantive procedures.	1.4			A1
Pacella	Shannon M.	SMP	Manager	8/24/2007	Status meeting with R. Ciungu to discuss status of review of management's testing and questions regarding testing procedures and approach.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	8/24/2007	DPSS - AR Alt confirmations	3.8			A1
Pochmara	Rose Christine	RCP	Staff	8/24/2007	DPSS - Preparation of AR confirms.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	8/24/2007	DPSS - Guidance from E.R. Simpson on completion of audit procedures.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/24/2007	DPSS - Work on open item list for E.R. Simpson.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/24/2007	DPSS - ToC for AR worksteps	0.9			A1

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Pochmara	Rose Christine	RCP	Staff	8/24/2007	DPSS - Uploaded workpapers into GAMx.	0.6			A1
Ranney	Amber C.	ACR	Senior	8/24/2007	Dayton-Detail reviewing AR confirmation testing procedures.	2.7			A1
Ranney	Amber C.	ACR	Senior	8/24/2007	Dayton-Going over open items with L. Schwandt related to our AR confirm testing procedures.	0.3			A1
Ranney	Amber C.	ACR	Senior	8/24/2007	Revisions to the consolidated ASM based on review comments.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/24/2007	Thermal - Prepared Inventory Turns analysis, including follow-up questions related to changes	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	8/24/2007	Thermal - Prepared Thermal GM Analysis, including follow up with M. Madak.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	8/24/2007	Powertrain - Discussed open areas and testing strategies on fixed asset with staff.	3.4			A1
Saimoua	Omar Issam	OIS	Staff	8/24/2007	Powertrain - Explained the payroll analytic testing to staff.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	8/24/2007	Powertrain - Team meeting to discuss open items and progress on audit areas.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	8/24/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Packard Division.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	8/24/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Powertrain Division.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	8/24/2007	Dayton-Gathering information and filtering what we need to request from the client in order to complete the audit of the Thermal and Interior Dayton Divisions.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	8/24/2007	Dayton-Reviewing information received from the client regarding open items within the Packard division and updating workpapers for documents received accordingly.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	8/24/2007	Dayton-Reviewing information received from the client regarding open items within the Powertrain division and updating workpapers for documents received accordingly.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	8/24/2007	Dayton-Reviewing information received from the client regarding open items within the Thermal and Interior divisions and updating workpapers for documents received accordingly.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	8/24/2007	Dayton-Speaking with client contacts regarding open issues and resolving open items.	0.7			A1
Sheckell	Steven F.	SFS	Partner	8/24/2007	Review planning files	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	DPSS - Discussed AR alternative procedures with R. Pochmara	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	DPSS - Obtained PPV selection from J. Maggard	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	DPSS - Requested Ivn Turnover analysis from G. Benner	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	DPSS - Discussed and req. gross margin analysis from C. Carlson	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	DPSS - Discussed freight in inventory with M. Brown	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	DPSS - Discussed relationship between controls and audit procedures with R. Pochmara	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	DPSS - Assisted R. Pochmara with mail merge	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	DPSS - Prepared BOL list for R. Nedadur	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	DPSS - Documented inventory worksteps	2.9			A1
Yang	Jinglu	JY	Senior	8/24/2007	Powertrain - Discussion with O. Saimoua regarding completion of the interim audit procedures.	0.4			A1
Yang	Jinglu	JY	Senior	8/24/2007	Powertrain - Working on accrued liabilities	3.4			A1
Yang	Jinglu	JY	Senior	8/24/2007	Powertrain - Working on selling & administration expenses	4.2			A1
Yoder	Bradley J.	BJY	Staff	8/24/2007	Packard - AP Interim Procedures	1.8			A1
Yoder	Bradley J.	BJY	Staff	8/24/2007	Packard - AR Interim Procedures	0.4			A1
Yoder	Bradley J.	BJY	Staff	8/24/2007	Packard - Travel time from Warren, OH to Findlay, OH.	2.1			A1
Yoder	Bradley J.	BJY	Staff	8/24/2007	Packard - FA Interim Procedures	1.2			A1
Yoder	Bradley J.	BJY	Staff	8/24/2007	Packard - FA TOC	0.4			A1
Yoder	Bradley J.	BJY	Staff	8/24/2007	Packard - FA Walkthrough	0.2			A1
Yoder	Bradley J.	BJY	Staff	8/24/2007	Packard - Modifying TOC template and importing into GAMx	0.7			A1
Yoder	Bradley J.	BJY	Staff	8/24/2007	Packard - Payroll TOC	0.2			A1
Zinger	Miriam R.	MRZ	Staff	8/24/2007	E&S - Completion of testing procedures on accrued liabilities	2.8			A1

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Zinger	Miriam R.	MRZ	Staff	8/24/2007	E&S - Hyperion queries and inventory procedures	1.7			A1
Zinger	Miriam R.	MRZ	Staff	8/24/2007	E&S - Inventory analysis	3.7			A1
Aquino	Heather	HRA	Client	8/25/2007	Correspondence with B. Hamblin regarding Delphi Account Summary Report.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	8/25/2007	Correspondence with J. Simpson regarding Independence Confirmation - India.	0.1			A1
Chamorro	Destiny D.	DDC	Serving Associate Staff	8/26/2007	Packard-Travel time to Warren, OH from Lake Orion in order to perform interim audit procedures.	2.1			A1
Miller	Nicholas S.	NSM	Manager	8/26/2007	Travel time from Troy, MI to Warren, OH for Packard interim procedures.	2.1			A1
Pacella	Shannon M.	SMP	Manager	8/26/2007	Email correspondence with Internal Audit to discuss testing status, and feedback re: questions on testing procedures and scope.	0.4			A1
Pacella	Shannon M.	SMP	Manager	8/26/2007	Review Corp Datacenter workpapers prepared by Internal Audit and provided review comments accordingly.	0.5			A1
Pikos	Matthew C.	MCP	Senior	8/26/2007	Travel time from Rochester Hills, MI to Warren, OH to perform interim audit procedures at the Packard Division.	3.6			A1
Anibal	Christina J.	CJA	Staff	8/27/2007	Powertrain - Fixed Asset wrap up of interim substantive testing	7.8			A1
Aquino	Heather	HRA	Client	8/27/2007	Coordination of network access for K. Asher at E&S site.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	8/27/2007	Meeting coordination for engagement team.	0.8			A1
Aquino	Heather	HRA	Serving Associate Client	8/27/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Serving Associate Client	8/27/2007	Work on independence procedures for issuance of our ISB letter.	3.1			A1
Artale	Sabrina A.	SAA	Manager	8/27/2007	SFAS 142 review - compilation of memo and analysis of key assumptions	3.4			A1
Asher	Kevin F.	KFA	Partner	8/27/2007	Review of audit planning matters and risk area related to the E&S division	7.9			A1
Boehm	Michael J.	MJB	Manager	8/27/2007	DPSS - Review of AP and accrual substantive workpapers.	0.3			A1

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Boehm	Michael J.	MJB	Manager	8/27/2007	E&S - Reviewed 2006 fixed asset and tooling workpapers in preparation for conference call wit B. Berry.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Assisted B. Yoder with accounts receivable and sales test of controls.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Documented prepaid expense walkthrough.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Documented the Accounts Receivable fluctuation analysis.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Performed and documented financial statement close process walkthrough.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Tested and documented financial statement close process controls.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Updated GAMx signoffs to reflect work completed.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Updated GAMx to reflect test of control strategy and documentation.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Steering-Discussed upcoming year's role and expectations for the Packard and Steering division.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Assisted B. Yoder with fixed asset walkthrough and test of controls.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Discussed testing strategy and work program with M. Pikos.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Packard-Documented sales cycle test of controls workpapers.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	8/27/2007	Met with S. Pacella and B. Garvey to discuss IT2/Integra-T findings.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	8/27/2007	Met with S. Pacella and E. Marold to discuss ICFC and application controls.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	8/27/2007	Met with S. Pacella to discuss status of open items on the Delphi project.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	8/27/2007	Performed reperformance testing of logical access for IT2/Integra-T.	3.8			A1
Ciungu	Roxana M.	RMC	Staff	8/27/2007	Performed reperformance testing of program change for IT2/Integra-T.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	8/27/2007	Reviewed IT2/Integra-T walkthrough to verify that internal audit cleared the outstanding review notes.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/27/2007	Travel time from Detroit, MI to Warren, OH related to interim audit procedures at Packard division.	3.5			A1



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Hegelmann	Julie Ann	JAH	Senior	8/27/2007	Prepare for tax planning meeting for Q3 and projects in process	0.1			A1
Henning	Jeffrey M.	JMH	Partner	8/27/2007	Review Packard interim audit plan.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/27/2007	Review Packard interim audit plan with client in Warren, OH.	0.9			A1
Horner	Kevin John	KJH	Staff	8/27/2007	E&S Audit: meeting with P. Balser and E. Brehm to obtain intercompany and accrued accounts payable support.	0.9			A1
Horner	Kevin John	KJH	Staff	8/27/2007	E&S Audit: prepared prepaid assets documentation for review by E. Marold.	0.9			A1
Horner	Kevin John	KJH	Staff	8/27/2007	E&S Audit: reviewed financial statement close process controls and worked on program to test key controls.	0.9			A1
Horner	Kevin John	KJH	Staff	8/27/2007	E&S Audit: travel time from Troy, MI to Kokomo, IN.	4.1			A1
Horner	Kevin John	KJH	Staff	8/27/2007	E&S Audit: worked on documentation and testing of intercompany and allied accounts payable for the interim audit.	2.6			A1
Jin	Lei	LJ	Staff	8/27/2007	E&S - Travel time from Troy, Michigan to Kokomo, IN	4.1			A1
Jin	Lei	LJ	Staff	8/27/2007	E&S - Discussion with S. Brunso and E. Brehm regarding to the financial statement close account walkthrough.	0.3			A1
Jin	Lei	LJ	Staff	8/27/2007	E&S - E-mail correspondence with M. McWhorter regarding to the Walkthrough of financial statement closing.	0.2			A1
Jin	Lei	LJ	Staff	8/27/2007	E&S - Modify Cash-in-transit workpaper based on review notes.	0.3			A1
Jin	Lei	LJ	Staff	8/27/2007	E&S - Perform Walkthrough procedure for financial statement closing.	2.1			A1
Jin	Lei	LJ	Staff	8/27/2007	E&S - Preparing for inventory training	0.3			A1
Kearns	Matthew R.	MRK	Senior	8/27/2007	Powertrain - Reviewing interim audit work performed. (Work included test of controls related to interim processes).	4.2			A1
Kearns	Matthew R.	MRK	Senior	8/27/2007	Powertrain - Reviewing interim audit work performed. (Work reviewed includes substantive testing of A/R, A/P).	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	8/27/2007	Meeting with A. Jackson, B. Berry, R. Hoffmann and other members of the E&S finance team, K. Asher and E. Marold to various E&S audit matters.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/27/2007	Meeting with J. Owens, A. Jackson, B. Berry, K. Asher and E. Marold to various E&S audit matters.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/27/2007	E&S - Preparation for E&S meetings with the divisional president.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/27/2007	Review of the international GAMx file.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/27/2007	Review of various e-mails regarding payables testing approach.	0.3			A1
Marold	Erick W.	EWM	Senior	8/27/2007	E&S Audit - Travel time from Berkley, MI to Kokomo, IN.	3.9			A1
Marold	Erick W.	EWM	Senior	8/27/2007	E&S Audit - Met with B. Berry to review the 6/30/07 trial balance in detail.	2.3			A1
Marold	Erick W.	EWM	Senior	8/27/2007	E&S Audit - Updated E&S presentations for the operations, finance, and executive staff sessions.	1.3			A1
Marold	Erick W.	EWM	Senior	8/27/2007	Discussed with D. Brewer the 2007 accounting related to accounts payable debit balances.	1.6			A1
Miller	Nicholas S.	NSM	Manager	8/27/2007	Review of Packard audit strategy with J. Henning and M. Hatzfeld.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	8/27/2007	Thermal-Documented JE Testing.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	8/27/2007	Thermal-Performed JE testing.	3.1			A1
Pacella	Shannon M.	SMP	Manager	8/27/2007	SOX PMO Status Meeting; attendees included: M. Zaveri, B. Garvey, D. Balis and K. St.Romaine.	1.8			A1
Pikos	Matthew C.	MCP	Senior	8/27/2007	Completing the journal entry review for the first and second quarter of 2007 at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	8/27/2007	Meeting with E&Y team to discuss our inventory testing strategy at the Packard Division.	3.2			A1
Pikos	Matthew C.	MCP	Senior	8/27/2007	Performing interim substantive procedures on the investments held by the Packard division	1.4			A1
Pikos	Matthew C.	MCP	Senior	8/27/2007	Packard - Working with B. Yoder on auditing accounts payable and fixed assets, answering questions he had regarding his assigned areas.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	8/27/2007	DPSS - Met with Rohini to discuss documentation received for the interim audit procedures.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	8/27/2007	DPSS - Reviewed open items list	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/27/2007	DPSS - AR and Sales Test of Controls	0.9			A1
Pochmara	Rose Christine	RCP	Staff	8/27/2007	DPSS - AR confirmations	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	8/27/2007	DPSS - Gross AR analytic	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/27/2007	DPSS - Guidance from E.R. Simpson on completion of audit procedures.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	8/27/2007	DPSS - Reviewed internal audit SOX workpapers for guidance.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	8/27/2007	DPSS - Uploaded workpapers into GAMx.	1.2			A1
Ranney	Amber C.	ACR	Senior	8/27/2007	Making revisions to the International Instructions.	2.4			A1
Ranney	Amber C.	ACR	Senior	8/27/2007	Completing required procedures for planning the 2007 audit.	5.6			A1
Saimoua	Omar Issam	OIS	Staff	8/27/2007	Powertrain - Met with Inventory manager to discuss the PBC list.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	8/27/2007	Powertrain - Reviewed the Expenditure interim testing	3.2			A1
Saimoua	Omar Issam	OIS	Staff	8/27/2007	Powertrain - Reviewed the TOC for the expenditure process	2.8			A1
Sheckell	Steven F.	SFS	Partner	8/27/2007	Review independence workpapers	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/27/2007	Review planning information	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/27/2007	DPSS - Performed rebate payment testing	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/27/2007	DPSS - Prepared inventory GM analysis spreadsheet and Cogs analytic and discussed request for explanation with T. Letchworth and C. Carlson	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/27/2007	DPSS - Obtained rebate calc and sat w/ D. Nagy to review and document	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	8/27/2007	DPSS - Provided guidance to R. Pochmara	3.3			A1
Simpson	Jamie	JS	Senior Manager	8/27/2007	Review of independence annual workpapers.	2.9			A1
Simpson	Jamie	JS	Senior Manager	8/27/2007	Discussion with A. Krabill regarding international instructions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/27/2007	Review of int'l instructions and fee reporting template	2.6			A1
Simpson	Jamie	JS	Senior Manager	8/27/2007	Discussion with A. Ranney regarding finalization of PASSA's.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/27/2007	Review of pension PASSA.	0.6			A1
Tosto	Cathy I.	CIT	Partner	8/27/2007	Correspondence regarding Australia pre-approval	0.4			A1
Tosto	Cathy I.	CIT	Partner	8/27/2007	Review and respond to pre-approval correspondence.	0.6			A1
Tosto	Cathy I.	CIT	Partner	8/27/2007	Pre-approval - review and summarize 2007 fees to date.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	8/27/2007	Discussion with J. Whitson regarding pre-approval - summary 2007 fees to date.	0.4			A1
Yoder	Bradley J.	BJY	Staff	8/27/2007	Packard - Completion of AP Interim testing.	0.7			A1
Yoder	Bradley J.	BJY	Staff	8/27/2007	Packard - Completion of AP tests of controls.	0.2			A1
Yoder	Bradley J.	BJY	Staff	8/27/2007	Packard - Wrok on the interim AR substantive testing.	0.1			A1
Yoder	Bradley J.	BJY	Staff	8/27/2007	Packard - Completion of AR tests of controls.	1.4			A1
Yoder	Bradley J.	BJY	Staff	8/27/2007	Packard - Travel time to Warren, OH from Findlay, OH.	2.2			A1
Yoder	Bradley J.	BJY	Staff	8/27/2007	Packard - Interim testing of fixed assets.	1.6			A1
Yoder	Bradley J.	BJY	Staff	8/27/2007	Packard - Completion of fixed asset tests of controls.	0.9			A1
Yoder	Bradley J.	BJY	Staff	8/27/2007	Packard - Work on the fixed asset walkthrough	2.3			A1
Zinger	Miriam R.	MRZ	Staff	8/27/2007	E&S - Inventory-Substantive procedures and analysis	3.1			A1
Zinger	Miriam R.	MRZ	Staff	8/27/2007	E&S - Travel time from Southfield, MI to Kokomo, IN.	4.4			A1
Zinger	Miriam R.	MRZ	Staff	8/27/2007	E&S - Turnover and Gross Margin comparisons	1.6			A1
Anibal	Christina J.	CJA	Staff	8/28/2007	Powertrain - Wrap up of AR/AP substantive testing open items and Accrued Payroll testing	4.2			A1
Asher	Kevin F.	KFA	Partner	8/28/2007	Review of audit planning matters and risk area related to the E&S division	7.8			A1
Boehm	Michael J.	MJB	Manager	8/28/2007	DPSS - Review of AP and accrual substantive workpapers.	3.7			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Packard-Assisted B. Yoder with accounts payable and expenditure cycle test of controls.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Packard-Assisted B. Yoder with accounts receivable and sales test of controls.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Packard-Documented prepaid expense walkthrough.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Packard-Meet with T. Cooney to discuss sales control and to obtain support to document testing.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Packard-Performed and documented financial statement close process walkthrough.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Packard-Tested and documented financial statement close process controls.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Packard-Assisted B. Yoder with fixed asset walkthrough and test of controls.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	8/28/2007	Packard-Discussed testing strategy and work program with M. Pikos.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	8/28/2007	Packard-Documented sales cycle test of controls workpapers.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	8/28/2007	Created deficiencies list for SAP application.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	8/28/2007	Created status tracker document for engagement.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	8/28/2007	Finalized walkthrough for IT2/Integra-T.	2.7			A1
Ciungu	Roxana M.	RMC	Staff	8/28/2007	IT2/Integra-T - Add corresponding workpapers to the walkthrough.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	8/28/2007	Finalized workpapers for DGL testing.	1.5			A1
Ciungu	Roxana M.	RMC	Staff	8/28/2007	Performed reperformance testing of job scheduling for IT2/Integra-T.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	8/28/2007	Review audit plan for Packard Division.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	8/28/2007	Packard - meeting with division controller.	0.7			A1
Horner	Kevin John	KJH	Staff	8/28/2007	E&S Audit: discussed fixed asset walkthrough with L. Jin.	0.6			A1
Horner	Kevin John	KJH	Staff	8/28/2007	E&S Audit: review inventory test of controls procedures to determine testing plan.	0.8			A1
Horner	Kevin John	KJH	Staff	8/28/2007	E&S Audit: went through review notes for investments testing from E. Marold.	0.4			A1
Horner	Kevin John	KJH	Staff	8/28/2007	E&S Audit: worked on accounts payable testing and documentation for interim audit procedures.	2.7			A1
Horner	Kevin John	KJH	Staff	8/28/2007	E&S Audit: worked on accounts receivable testing and documentation for interim audit procedures.	2.6			A1
Horner	Kevin John	KJH	Staff	8/28/2007	E&S Audit: worked on expenditure, revenue, and employee cost test of controls.	2.1			A1
Jin	Lei	LJ	Staff	8/28/2007	E&S - Inventory cycle count training	1.2			A1
Jin	Lei	LJ	Staff	8/28/2007	E&S - Perform Fixed Assets Walkthrough	2.1			A1
Jin	Lei	LJ	Staff	8/28/2007	E&S - Perform Walkthrough procedure for financial statement closing.	2.1			A1
Jin	Lei	LJ	Staff	8/28/2007	E&S - Review prior year workpaper for Fixed Assets Walkthrough.	1.8			A1
Jin	Lei	LJ	Staff	8/28/2007	E&S - Discussion with M. McWhorter regarding to the financial statement close process.	0.6			A1
Jin	Lei	LJ	Staff	8/28/2007	E&S - Update Prepaid assets workpaper.	0.7			A1
Kearns	Matthew R.	MRK	Senior	8/28/2007	Powertrain - Reviewing interim inventory and tooling PBC lists for testing 9/30 account balances	1.6			A1

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Kearns	Matthew R.	MRK	Senior	8/28/2007	Powertrain - Reviewing interim audit work performed. (Work included test of controls related to interim processes).	3.8			A1
Kearns	Matthew R.	MRK	Senior	8/28/2007	Powertrain - Reviewing interim audit work performed. (Work reviewed includes substantive testing of prepaids and fixed assets)	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	8/28/2007	E&S - Presenting summary of our 2007 audit approach to J. Owens and the E&S management team with K. Asher.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	8/28/2007	Conference call with M. Messina, M. Stossel and A. Barraine to discuss the status of the audit work for Delphi France Holding and remaining open matters.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/28/2007	Correspondence with international audit teams regarding the 2007 audit.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	8/28/2007	Review of final international audit instructions.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	8/28/2007	Meeting with K. Asher and E. Marold to discuss control testing reliance approach and walkthrough approach.	1.3			A1
Marold	Erick W.	EWM	Senior	8/28/2007	Implemented final changes to the 9/4/07 Audit Committee presentation.	1.2			A1
Marold	Erick W.	EWM	Senior	8/28/2007	E&S Audit - Attended the executive meeting with J. Owens and B. Berry to present 2006 observations and 2007 audit plan.	1.1			A1
Marold	Erick W.	EWM	Senior	8/28/2007	E&S Audit - Detail reviewed other assets.	1.1			A1
Marold	Erick W.	EWM	Senior	8/28/2007	E&S Audit - Provided feedback to our staff regarding review notes.	0.6			A1
Marold	Erick W.	EWM	Senior	8/28/2007	E&S Audit - Meeting with E&S finance staff to present our 2006 observations and considerations for the 2007 audit.	1.1			A1
Marold	Erick W.	EWM	Senior	8/28/2007	E&S Audit - Met with K. Asher to discuss the 6/30/07 consolidating schedule for the E&S division.	1.3			A1
Marold	Erick W.	EWM	Senior	8/28/2007	E&S Audit - Performed audit procedures related to accrued taxes	3.1			A1
Miller	Nicholas S.	NSM	Manager	8/28/2007	Travel time from Warren, OH to Troy, MI for Packard interim procedures.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	8/28/2007	Thermal-Performed journal entry testing.	1.6			A1
Pacella	Shannon M.	SMP	Manager	8/28/2007	Attended Corp. Data center closing meeting with B. Garvey and HP	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	8/28/2007	Call with M. Zaveri to discuss testing status and overall testing procedure questions.	0.3			A1
Pikos	Matthew C.	MCP	Senior	8/28/2007	Completing the journal entry review for the 1st and 2nd quarter of 2007 at the Packard Division.	5.2			A1
Pikos	Matthew C.	MCP	Senior	8/28/2007	Performing interim substantive procedures on the investments held by the Packard division	0.9			A1
Pikos	Matthew C.	MCP	Senior	8/28/2007	Packard - Working with B. Yoder on auditing accounts payable and fixed assets, answering questions he had regarding his assigned areas.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - Met with Rohini to discuss documentation received for the interim audit procedures.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - Reviewed open items list	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - Work on AP lead spreadsheet	1.8			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - AR and Sales Test of Controls	0.3			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - AR confirmation documentation	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - Gross AR Analytic	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - Obtained guidance from E.R. Simpson on testing procedures.	2.4			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - Met with C. Carlson to discuss interim audit procedures.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - Met with T. Brown to discuss interim audit procedures.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	8/28/2007	DPSS - Uploaded workpapers into GAMx.	0.9			A1
Ranney	Amber C.	ACP	Senior	8/28/2007	Preparing the 2007 International GAMx File.	8.1			A1
Rothmund	Mario Valentin	MVR	Senior	8/28/2007	Thermal - Attended Interior/Thermal closing meeting with D. Greenbury and J. Simpson.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	8/28/2007	Thermal - Prepared Inventory FG analysis, including analysis for fluctuations	5.3			A1
Saimoua	Omar Issam	OIS	Staff	8/28/2007	Powertrain - Met with the corporate accounting manager to discuss the interim PBC list	2.1			A1
Saimoua	Omar Issam	OIS	Staff	8/28/2007	Powertrain - Reviewed the revenue process relating to the interim procedures	3.8			A1
Saimoua	Omar Issam	OIS	Staff	8/28/2007	Powertrain - Reviewed the Test of controls relating to the revenue process.	2.3			A1
Sheckell	Steven F.	SFS	Partner	8/28/2007	Review planning information	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/28/2007	DPSS - Followed-up with client regarding availability of TOC binders	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	8/28/2007	DPSS - Inquired about flux in LSC	0.4			A1

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Simpson	Emma-Rose S.	ESS	Staff	8/28/2007	DPSS - Attempted to resolve technical local networking issue with GAMx	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/28/2007	DPSS - Reviewed AP open items with staff	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/28/2007	DPSS - Reviewed and discussed AR open items with staff.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/28/2007	DPSS - Performed PPV testing	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/28/2007	DPSS - Provided guidance to R. Pochmara.	2.3			A1
Simpson	Jamie	JS	Senior Manager	8/28/2007	Review of ISM memo for independence procedures.	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/28/2007	Review of independence workpapers.	2.4			A1
Simpson	Jamie	JS	Senior Manager	8/28/2007	Thermal - General review of Thermal interim workpapers for routine processes.	3.1			A1
Simpson	Jamie	JS	Senior Manager	8/28/2007	Thermal - Status meeting with D. Greenbury and M. Rothmund to discuss audit status.	1.1			A1
Tosto	Cathy I.	CIT	Partner	8/28/2007	Pre-approval - review and summarize 2007 fees to date.	0.6			A1
Tosto	Cathy I.	CIT	Partner	8/28/2007	Discussion with J. Whitson regarding pre-approval - summary 2007 fees to date.	0.3			A1
Yoder	Bradley J.	BJY	Staff	8/28/2007	Packard - Completion of AP tests of controls.	0.6			A1
Yoder	Bradley J.	BJY	Staff	8/28/2007	Packard - Completion of AR tests of controls	1.6			A1
Yoder	Bradley J.	BJY	Staff	8/28/2007	Packard - Testing of Fixed Assets interim balances.	0.6			A1
Yoder	Bradley J.	BJY	Staff	8/28/2007	Packard - Completion of fixed asset tests of controls.	0.6			A1
Yoder	Bradley J.	BJY	Staff	8/28/2007	Packard - Completion of the fixed asset walkthrough	5.7			A1
Zinger	Miriam R.	MRZ	Staff	8/28/2007	E&S - Accrued liabilities- account reconciliations	2.6			A1
Zinger	Miriam R.	MRZ	Staff	8/28/2007	E&S - Accrued liabilities- meeting with K. Irwin, V. Plather, and L. Brumbaugh	1.2			A1
Zinger	Miriam R.	MRZ	Staff	8/28/2007	E&S - Accrued liabilities XM calculation and tie out of royalty account	3.6			A1
Zinger	Miriam R.	MRZ	Staff	8/28/2007	E&S - Inventory - Clearing open items for substantive procedures	2.8			A1
Boehm	Michael J.	MJB	Manager	8/29/2007	DPSS - Review of AP and accrual substantive workpapers.	3.9			A1
Boehm	Michael J.	MJB	Manager	8/29/2007	Review of Goodwill and Debt PASSA forms.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	8/29/2007	Packard-Assisted B. Yoder with accounts payable and expenditure cycle test of controls.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/29/2007	Packard-Assisted B. Yoder with accounts receivable and sales test of controls.	1.3			A1



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Chamorro	Destiny D.	DDC	Staff	8/29/2007	Packard-Documented the Accounts Receivable fluctuation analysis.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	8/29/2007	Packard-Meet with C. High to discuss accounts receivable fluctuation analysis.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	8/29/2007	Packard-Performed and documented financial statement close process walkthrough.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	8/29/2007	Packard-Tested and documented financial statement close process controls.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	8/29/2007	Packard-Updated GAMx to reflect test of control strategy and documentation.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	8/29/2007	Packard-Assisted B. Yoder with fixed asset walkthrough and test of controls.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	8/29/2007	Added notes to treasury workpapers supporting documents.	3.1			A1
Ciungu	Roxana M.	RMC	Staff	8/29/2007	IT2/Integra-T closing meeting with internal audit and treasury department.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	8/29/2007	Reviewed the updated corporate datacenter testing workplans to verify review notes were cleared.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	8/29/2007	Discussion with S. Pacella regarding treasury closing meeting.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/29/2007	Travel time from Warren, OH to Detroit, MI related to interim audit procedures at Packard division.	2.0			A1
Horner	Kevin John	KJH	Staff	8/29/2007	E&S Audit: prepared open items questions for K. Bellis in preparation for meeting.	1.2			A1
Horner	Kevin John	KJH	Staff	8/29/2007	E&S Audit: worked on accounts receivable confirmations procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	8/29/2007	E&S Audit: worked on accounts receivable testing and documentation for interim audit procedures.	2.4			A1
Horner	Kevin John	KJH	Staff	8/29/2007	E&S Audit: worked on testing of in-transit material set-up for the interim audit procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	8/29/2007	Worked on scheduling upcoming divisional physical inventory observations.	1.8			A1
Jin	Lei	LJ	Staff	8/29/2007	E&S - Inventory observation for FAB I and FAB V cycle count.	2.3			A1
Jin	Lei	LJ	Staff	8/29/2007	E&S - Inventory observation for PROBE cycle count.	2.1			A1
Jin	Lei	LJ	Staff	8/29/2007	E&S - Inventory observation workpaper	2.6			A1
Jin	Lei	LJ	Staff	8/29/2007	E&S - Perform Fixed Assets Walkthrough	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jin	Lei	LJ	Staff	8/29/2007	E&S - Perform Walkthrough procedure for financial statement closing.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/29/2007	Correspondence with international audit teams regarding the 2007 audit.	1.2			A1
Marold	Erick W.	EWM	Senior	8/29/2007	E&S Audit - Detail reviewed accounts receivable workpapers.	1.4			A1
Marold	Erick W.	EWM	Senior	8/29/2007	E&S Audit - Provided feedback regarding review notes related to accounts receivable workpapers.	0.7			A1
Marold	Erick W.	EWM	Senior	8/29/2007	E&S Audit - Met with C. Riedl to discuss AR and AP mapping issues from SAP to ETBR and Hyperion.	2.8			A1
Marold	Erick W.	EWM	Senior	8/29/2007	E&S Audit - Met with K. Horner to discuss audit status, review budget to actual hours, and review remaining staffing schedule.	2.1			A1
Marold	Erick W.	EWM	Senior	8/29/2007	Meeting with A. Bianco and J. Simpson to discuss Delphi's Segregation of Duties Tool.	1.6			A1
Miller	Nicholas S.	NSM	Manager	8/29/2007	Completion of independence and pre-approval procedures related to the annual independence checklist.	3.9			A1
Miller	Nicholas S.	NSM	Manager	8/29/2007	Meeting with D. Buriko to discuss derivative matters at Delphi.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	8/29/2007	Thermal-Migrated audit file from AWS to GAMx.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	8/29/2007	Thermal-Cleared review notes.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	8/29/2007	Thermal-Met with B. Kolb regarding open items.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	8/29/2007	Thermal-Performed fixed asset testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	8/29/2007	Thermal-Performed sales testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	8/29/2007	Thermal-Discussion with G. Crozier regarding sales testing.	0.6			A1
Pikos	Matthew C.	MCP	Senior	8/29/2007	Completing the journal entry review for the 1st and 2nd quarter of 2007 at the Packard Division.	3.2			A1
Pikos	Matthew C.	MCP	Senior	8/29/2007	Performing interim substantive procedures on the investments held by the Packard division	4.2			A1
Pochmara	Rose Christine	RCP	Staff	8/29/2007	DPSS - Met with Rohini to discuss documentation received for the interim audit procedures.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/29/2007	DPSS - AR confirmation documentation	0.7			A1
Pochmara	Rose Christine	RCP	Staff	8/29/2007	DPSS - Work on AR confirmations	2.1			A1
Pochmara	Rose Christine	RCP	Staff	8/29/2007	DPSS - Days Payable Outstanding	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	8/29/2007	DPSS - Gross AR analytic	1.1			A1
Pochmara	Rose Christine	RCP	Staff	8/29/2007	DPSS - Guidance from E.R. Simpson on completion of audit procedures.	1.9			A1
Pochmara	Rose Christine	RCP	Staff	8/29/2007	DPSS - Uploaded workpapers into GAMx	0.8			A1
Sheckell	Steven F.	SFS	Partner	8/29/2007	Review independence workpapers	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/29/2007	Review planning information	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/29/2007	DPSS - Discussed E&Y finding with C. Carlson	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/29/2007	DPSS - Discussed E&Y findings with R. Nedadur	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/29/2007	DPSS - Discussed freight rate support with client	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/29/2007	DPSS - Discussed review notes with M. Boehm.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	8/29/2007	DPSS - Reviewed PPV.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/29/2007	DPSS - Performed PPV testing and obtained more documentation from client	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/29/2007	DPSS - Reviewed AR TOC status and discussed open items with client and staff	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	8/29/2007	DPSS - Reviewed and documented freight in inv calc	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/29/2007	DPSS - Provided guidance to R. Pochmara	2.3			A1
Simpson	Jamie	JS	Senior Manager	8/29/2007	Time spent finalizing Audit Committee book for 9/5 meeting.	2.1			A1
Simpson	Jamie	JS	Senior Manager	8/29/2007	Review of independence workpapers and resolution of Germany issue.	3.2			A1
Simpson	Jamie	JS	Senior Manager	8/29/2007	SOD meeting with A. Bianco and E. Marold to discuss our comments on their conflict rules.	1.6			A1
Simpson	Jamie	JS	Senior Manager	8/29/2007	Discussion with S. Sheckell regarding interim status.	0.4			A1
Tosto	Cathy I.	CIT	Partner	8/29/2007	Review Feb 2007 minutes on pre-approval.	0.5			A1
Tosto	Cathy I.	CIT	Partner	8/29/2007	Discussion with J. Whitson regarding Feb 2007 minutes on pre-approval.	0.4			A1
Yoder	Bradley J.	BJY	Staff	8/29/2007	Packard - Completion of accounts payable interim testing.	0.2			A1
Yoder	Bradley J.	BJY	Staff	8/29/2007	Packard - Completion of accounts receivable tests of controls.	6.3			A1
Yoder	Bradley J.	BJY	Staff	8/29/2007	Packard - Completion of fixed assets walkthrough	2.2			A1
Zinger	Miriam R.	MRZ	Staff	8/29/2007	E&S - Inventory- Shipping and receiving records	1.1			A1
Zinger	Miriam R.	MRZ	Staff	8/29/2007	E&S - Inventory turnover by location	1.7			A1
Zinger	Miriam R.	MRZ	Staff	8/29/2007	E&S - Status update discussion with K. Horner.	0.9			A1
Zinger	Miriam R.	MRZ	Staff	8/29/2007	E&S - Importing files into GAMx.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Zinger	Miriam R.	MRZ	Staff	8/29/2007	E&S - Tie out of accrued liabilities account reconciliations	2.9			A1
Zinger	Miriam R.	MRZ	Staff	8/29/2007	E&S - XM calculation and tie out of royalty account for accrued liabilities	2.9			A1
Boehm	Michael J.	MJB	Manager	8/30/2007	Completed critical initiative update related to Delphi Corporation for K. Asher and C. Failer.	0.8			A1
Boehm	Michael J.	MJB	Manager	8/30/2007	Discussion of divisional staffing with J. Simpson.	0.5			A1
Boehm	Michael J.	MJB	Manager	8/30/2007	DPSS - Review of AP and accrual substantive workpapers.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Assisted B. Yoder with accounts receivable and sales test of controls.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Discussed control testing procedure for control EX-B7 with E.R. Simpson.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Documented prepaid expense walkthrough.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Meet with C. Zurell to discuss the financial statement close process in order to document walkthrough.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Meet with G. Blaurock to discuss engineering accrual residing in prepaid expenses.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Obtained the prepaid expense account support and performed interim audit procedures on the balance.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Tested and documented financial statement close process controls.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Updated GAMx signoffs to reflect work completed.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Updated GAMx to reflect test of control strategy and documentation.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Updated GAMx file to include all required WCGW's and controls.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Assisted B. Yoder with fixed asset walkthrough and test of controls.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	8/30/2007	Packard-Discussed testing strategy and work program with M. Pikos.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	8/30/2007	Met with S. Pacella to discuss application control testing and treasury closing meeting.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	8/30/2007	Verified the SAP application controls in GAMx and determine configurable vs. embedded controls.	4.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	8/30/2007	Planning meeting with E&Y team: D. Kelley, C. Tosto, M. Mukhtar, partners and K. Keown re: projects in process and projects to complete before year end	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	8/30/2007	Schedule meeting for tax team meetings in September.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	8/30/2007	Review Audit Committee materials	0.6			A1
Horner	Kevin John	KJH	Staff	8/30/2007	E&S Audit: meeting with K. Bell, P. Balser, and K. Price to go over open questions relating to accounts payable and accounts receivable.	1.9			A1
Horner	Kevin John	KJH	Staff	8/30/2007	E&S Audit: obtained supporting documentation for expenditure and revenue cycles test of controls.	0.9			A1
Horner	Kevin John	KJH	Staff	8/30/2007	E&S Audit: travel time from Kokomo, IN to Troy, MI.	4.1			A1
Jin	Lei	LJ	Staff	8/30/2007	E&S - Travel time to Troy, Michigan from Kokomo, Indiana.	4.1			A1
Jin	Lei	LJ	Staff	8/30/2007	E&S - Inventory observation for TEST cycle count	0.8			A1
Jin	Lei	LJ	Staff	8/30/2007	E&S - Work on Inventory observation workpaper	2.9			A1
Jin	Lei	LJ	Staff	8/30/2007	E&S - Meeting with C. Fenton regarding cycle count questions	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	8/30/2007	Correspondence with international audit teams regarding the 2007 audit.	1.8			A1
Marold	Erick W.	EWM	Senior	8/30/2007	E&S Audit - Travel time from Kokomo, IN to Berkely, MI.	3.9			A1
Marold	Erick W.	EWM	Senior	8/30/2007	E&S Audit - Met with K. Bellis to discuss entries recorded to intercompany A/R to balance with respective Delphi trading partners.	2.1			A1
Marold	Erick W.	EWM	Senior	8/30/2007	E&S Audit - Reviewed intercompany accounts payable and related entries to balance intercompany accounts.	2.1			A1
Marold	Erick W.	EWM	Senior	8/30/2007	Met with K. Asher and A. Krabill to discuss our walkthrough and control reliance approach in detail.	1.3			A1
Miller	Nicholas S.	NSM	Manager	8/30/2007	Completion of independence and pre-approval procedures related to the annual independence checklist.	0.5			A1
Miller	Nicholas S.	NSM	Manager	8/30/2007	Planning procedures related to wrapping up the documentation of significant risks.	1.7			A1

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Nicol	Jeremy M.	JMN	Staff	8/30/2007	Thermal-Transferred workpapers to headquarters.	0.9			A1
Pikos	Matthew C.	MCP	Senior	8/30/2007	Performing interim substantive procedures on the investments held by the Packard division	1.4			A1
Pochmara	Rose Christine	RCP	Staff	8/30/2007	DPSS - Met with Rohini to discuss documentation received for the interim audit procedures.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	8/30/2007	DPSS - Reviewed open items list	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/30/2007	DPSS - Work on AR confirmations	1.8			A1
Pochmara	Rose Christine	RCP	Staff	8/30/2007	DPSS - Review of the Days Payable Outstanding metric.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	8/30/2007	DPSS - Work on Gross AR Analytic	1.2			A1
Pochmara	Rose Christine	RCP	Staff	8/30/2007	DPSS - Guidance from E.R.Simpson on completion of testing procedures.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	8/30/2007	DPSS - Met with C. Carlson to discuss interim audit procedures.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	8/30/2007	DPSS - Met with T. Brown to discuss interim audit procedures.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	8/30/2007	DPSS - Uploaded workpapers into GAMx.	0.4			A1
Ranney	Amber C.	ACR	Senior	8/30/2007	Preparing the 2007 International GAMx File.	5.6			A1
Sheckell	Steven F.	SFS	Partner	8/30/2007	Review independence workpapers	1.1			A1
Sheckell	Steven F.	SFS	Partner	8/30/2007	Review planning information	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2007	DPSS - Prepared corp analytics from Hyperion	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2007	DPSS - Obtained TOC binder from D. Franks	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2007	DPSS - Obtained documentation for duplicate payment from XM.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2007	Obtained tax worksteps from last previous AWS and sent to Senior accordingly.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2007	DPSS - Discussed allied AR/AP sweep with P. Kratz	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2007	DPSS - Reviewed open items with staff	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2007	DPSS - Provided guidance to R. Pochmara.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	8/30/2007	DPSS - Followed-up on review notes	1.1			A1
Simpson	Jamie	JS	Senior Manager	8/30/2007	Finalization of Audit Committee materials with T. Bishop.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/30/2007	Review of independence workpapers.	0.6			A1
Simpson	Jamie	JS	Senior Manager	8/30/2007	Discussions with A. Ranney regarding international GAMx file.	0.7			A1
Simpson	Jamie	JS	Senior Manager	8/30/2007	Coordination of various client meetings.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	8/30/2007	Discussion with N. Miller and A. Ranney regarding ICFC, fraud risks and significant risks.	0.4			A1
Tosto	Cathy I.	CIT	Partner	8/30/2007	India - review and respond to pre-approval email	0.2			A1
Yoder	Bradley J.	BJY	Staff	8/30/2007	Packard - Completion of interim substantive testing for accounts payable.	1.9			A1
Yoder	Bradley J.	BJY	Staff	8/30/2007	Packard - Completion of tests of controls for accounts receivable.	3.3			A1
Yoder	Bradley J.	BJY	Staff	8/30/2007	Packard - Completion of interim substantive procedures for fixed assets.	1.2			A1
Yoder	Bradley J.	BJY	Staff	8/30/2007	Packard - Completion of fixed asset tests of controls.	1.4			A1
Chamorro	Destiny D.	DDC	Staff	8/31/2007	Packard-Went through detail review of open items with B. Yoder in preparation for his roll-off of the engagement.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	8/31/2007	Packard-Travel time from Warren, OH to Lake Orion, MI in order to perform interim audit procedures.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/31/2007	Draft and send e-mail to J. Kobus re: assistance with international billing/tracking.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	8/31/2007	Prepare tax team meeting recap summary	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	8/31/2007	Prepare e-mail to J. Simpson re: pre-approval billing discussion	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	8/31/2007	Send tax meeting recap summary to D. Kelley for review	0.1			A1
Pikos	Matthew C.	MCP	Senior	8/31/2007	Completing the journal entry review for the 1st and 2nd quarter of 2007 at the Packard Division.	1.2			A1
Pikos	Matthew C.	MCP	Senior	8/31/2007	Performing interim substantive procedures on the investments held by the Packard division	3.3			A1
Pikos	Matthew C.	MCP	Senior	8/31/2007	Travel time from Warren, OH to Rochester Hills, MI after performing interim audit procedures on the Packard Division.	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	8/31/2007	Thermal - Review of Fixed Assets workpapers	2.1			A1
Yoder	Bradley J.	BJY	Staff	8/31/2007	Packard - Completion of interim substantive accounts payable procedures.	1.3			A1
Yoder	Bradley J.	BJY	Staff	8/31/2007	Packard - Completion of accounts receivable tests of controls.	1.1			A1
Yoder	Bradley J.	BJY	Staff	8/31/2007	Packard - Travel time from Warren, OH to Findlay, OH.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yoder	Bradley J.	BJY	Staff	8/31/2007	Packard - Completion of interim substantive fixed asset testing.	1.2			A1
Yoder	Bradley J.	BJY	Staff	8/31/2007	Packard - Completion of fixed asset test of controls procedures.	0.8			A1
Yoder	Bradley J.	BJY	Staff	8/31/2007	Packard - Time spent working on the fixed asset walkthrough.	1.1			A1
<b>A1 Project Total:</b>						<b>2,623.6</b>		<b>\$0</b>	
<b>Accounting Assistance - A2</b>									
<b>Ashimori</b>									
Horner	Kevin John	KJH	Staff	8/8/2007	Ashimori: reviewed items received from S. Perez related to the audit of the Ashimori joint venture.	0.9	\$220	\$198	A2
<b>A2 Ashimori Project Total:</b>						<b>0.9</b>		<b>\$198</b>	
<b>Catalyst</b>									
Henning	Jeffrey M.	JMH	Partner	8/7/2007	Review of ASM, Financial statement drafts, and international sites open items	2.7	\$575	\$1,553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2007	Discussion with C. Arkwright related to working capital closing audit requirements related to Catalyst divestiture.	1.1	\$470	\$517	A2
Kearns	Matthew R.	MRK	Senior	8/30/2007	Catalyst - Attending conference call with M. Hatzfeld, J. Weber and K. Tremain to discuss Catalyst business sale.	0.9	\$300	\$270	A2
<b>A2 Catalyst Project Total:</b>						<b>4.7</b>		<b>\$2,340</b>	
<b>Corporate</b>									
Asher	Kevin F.	KFA	Partner	8/4/2007	Research related to accounting and disclosure matters of the securities settlement.	1.3	\$770	\$1,001	A2
Asher	Kevin F.	KFA	Partner	8/6/2007	Research related to accounting and disclosure matters of the securities settlement.	2.7	\$770	\$2,079	A2
Craig	Tashawna N.	TNC	Staff	8/6/2007	Tied out 10Q financial statements (Final Draft) after SOPA adjustments were recorded.	1.2	\$140	\$168	A2
Horner	Kevin John	KJH	Staff	8/6/2007	Reviewed the new draft of the 10-Q received to determine updated amounts in the 10-Q which needed to be tied out to supporting documentation as a result of late adjustments.	1.6	\$220	\$352	A2
Horner	Kevin John	KJH	Staff	8/6/2007	Transfer of tickmarks from tie out of previous draft to the new draft to ensure proper tie out of all the footnotes after late adjustments were recorded.	3.9	\$220	\$858	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	8/6/2007	AGH - Reviewing and documenting final GM Warranty Settlement Memo, attachments and ensuring E&Y suggestive edits were incorporated into final memo.	1.6	\$300	\$480	A2
Kearns	Matthew R.	MRK	Senior	8/6/2007	Powertrain - Reviewing engineering support documents related to W-Car Warranty Reserve provided by acct personnel and requested follow-up information accordingly.	0.7	\$300	\$210	A2
Simpson	Jamie	JS	Senior Manager	8/6/2007	Review of revised footnotes as a result of late adjustments.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	8/6/2007	E&S - Review of Liverpool voluntary separation FAS 88 memo.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	8/7/2007	Research related to accounting and disclosure matters of the securities settlement.	2.7	\$770	\$2,079	A2
Craig	Tashawna N.	TNC	Staff	8/7/2007	Tied out 10Q MD&A (Final Draft) after late adjustments were recorded.	1.8	\$140	\$252	A2
Horner	Kevin John	KJH	Staff	8/7/2007	Completed the tie out of statement of stockholder's equity from the latest version of the 10-Q after late adjustments were recorded.	1.4	\$220	\$308	A2
Kearns	Matthew R.	MRK	Senior	8/7/2007	Powertrain - Meeting with K. Lentine to discuss U.S. GAAP reconciliations of Delphi India and Katcon joint ventures, to review management's new process.	1.8	\$300	\$540	A2
Marold	Erick W.	EWM	Senior	8/7/2007	Reviewed the Liverpool severance/curtailment memo related to the Q2 adjustment.	0.9	\$275	\$248	A2
Simpson	Jamie	JS	Senior Manager	8/7/2007	Review of revised footnotes and financial statement tie out as a result of late SOPA's.	1.4	\$470	\$658	A2
Simpson	Jamie	JS	Senior Manager	8/7/2007	E&S - Review of Liverpool accounting memo and late SOPA adjustment.	1.4	\$470	\$658	A2
Boehm	Michael J.	MJB	Manager	8/9/2007	Correspondence to C. Naylor, K. Asher, T. Timko and T. Lewis regarding compensation committee slide deck for bonus calculation..	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	8/9/2007	Discussed slide deck related to compensation committee meeting with T. Lewis.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	8/9/2007	Prepared slide deck for compensation committee meeting regarding bonus calculation.	1.1	\$330	\$363	A2
Boehm	Michael J.	MJB	Manager	8/13/2007	Conference call with K. Asher, S. Sheckell and C. Naylor regarding bonus calculation for 1st half 2007.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	8/13/2007	Call with K. Asher regarding compensation committee presentation.	0.9	\$330	\$297	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/14/2007	Review of changes to the latest version of the segment restatement 8-k.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	8/15/2007	Met with J. Garrett and A. Krabill to discuss workers compensation allocation utilized in 8-K.	0.6	\$330	\$198	A2
Krabill	Aaron J.	AJK	Senior Manager	8/16/2007	Review of changes to the latest version of the segment restatement 8-k.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	8/16/2007	Meeting with J. Garrett and J. Simpson to discuss workers compensation allocation for the segment restatement 8-k.	1.6	\$470	\$752	A2
Simpson	Jamie	JS	Senior Manager	8/16/2007	Communication with E&Y actuary regarding Q3 events related to union/GM agreements.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	8/16/2007	Meeting with T. Timko, J. Williams, B. Schafer, A. Brazier and S. Sheckell to discuss union/GM/emergence accounting issues.	0.8	\$470	\$376	A2
Boehm	Michael J.	MJB	Manager	8/20/2007	Revision to 8-K summary memo for workers compensation allocation methodology.	0.6	\$330	\$198	A2
Fitzpatrick	Michael J.	MJF	Partner	8/20/2007	Review of Union agreement accounting issues.	3.9	\$825	\$3,218	A2
Krabill	Aaron J.	AJK	Senior Manager	8/20/2007	Review of latest version of the 8-K to be filed for the recast of segment information.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	8/21/2007	Revision to 8-K summary memo for workers compensation allocation methodology.	0.4	\$330	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2007	Discussion with J. Brooks to discuss E&Y assistance in reviewing reasonableness of the newly client prepared Delphi India and Katcon local to U.S. GAAP reconciliations, in order to be in compliance with Delphi policy.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2007	Discussion with B. Schafer related to the application of EITF 01-8, "Determining Whether an Arrangement Contains a Lease" to the proposed PCB arrangements with GM.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2007	Review of EITF 01-8, "Determining Whether an Arrangement Contains a Lease" in preparation for client meeting.	1.8	\$470	\$846	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2007	Review of language in draft POR between GM and Delphi, related to the cashflow guarantees to be provided by GM to Delphi on certain sites.	1.5	\$470	\$705	A2
Boehm	Michael J.	MJB	Manager	8/23/2007	Revised letter of representations related to 8-K and provided draft to A. Kulikowski accordingly.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	8/23/2007	Review Mothershead summary memo with D. Sherbin and T. Timko	0.6	\$575	\$345	A2
Boehm	Michael J.	MJB	Manager	8/27/2007	Accumulation of information for engagement partner and independent partner reviews of 8-K to restate segment information in 12/31/06 10-K.	2.1	\$330	\$693	A2
Boehm	Michael J.	MJB	Manager	8/27/2007	Prepared analysis of workers compensation adjustment materiality for 2004 and 2005 (related to 8-K restating 12/31/06 10-K).	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	8/27/2007	Discussion with S. Sheckell regarding 8-K restating 12/31/06 10-K.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	8/27/2007	Met with S. Sheckell, J. Williams and A. Brazier to advise on 8-K, UAW signing bonus accounting and discontinued operations accounting.	1.4	\$330	\$462	A2
Krabil	Aaron J.	AJK	Senior Manager	8/27/2007	Discussion of workers compensation allocations for the recasting of segment data with M. Boehm.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	8/27/2007	Review segment 8-k related matters	2.4	\$575	\$1,380	A2
Sheckell	Steven F.	SFS	Partner	8/27/2007	Review discontinued operations related accounting matters	0.6	\$575	\$345	A2
Simpson	Jamie	JS	Senior Manager	8/27/2007	Discussion with H. Powell regarding E&Y comments on post employment benefits accounting policy.	0.3	\$470	\$141	A2
Asher	Kevin F.	KFA	Partner	8/28/2007	Review and research related to the Segment restatement and related Form 8-k filing	2.3	\$770	\$1,771	A2
Boehm	Michael J.	MJB	Manager	8/28/2007	Accumulation of information for engagement partner and independent partner reviews of 8-K to restate segment information in 12/31/06 10-K.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	8/28/2007	Completion of post-report review procedures related to 8-K issuance.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	8/28/2007	Met with M. Fitzpatrick to assist in independent partner review of 8-K.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	8/28/2007	Revision to consent, opinion, rep letter to Deloitte and management rep letter related to 8-K issuance.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	8/28/2007	Discussion with S. Sheckell regarding 8-K restating 12/31/06 10-K.	0.6	\$330	\$198	A2
Fitzpatrick	Michael J.	MJF	Partner	8/28/2007	Review of the Company's 8K filing.	4.1	\$825	\$3,383	A2
Fitzpatrick	Michael J.	MJF	Partner	8/28/2007	Review of the Company's 8K filing.	3.9	\$825	\$3,218	A2
Sheckell	Steven F.	SFS	Partner	8/28/2007	Review segment 8-k related matters	2.7	\$575	\$1,553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	8/28/2007	Review shareholder settlement related accounting and disclosure matters	1.8	\$575	\$1,035	A2
Asher	Kevin F.	KFA	Partner	8/29/2007	Review and research related to the Segment restatement and related Form 8-k filing	1.8	\$770	\$1,386	A2
Boehm	Michael J.	MJB	Manager	8/29/2007	Discussion with S. Sheckell regarding 8-K restating 12/31/06 10-K.	0.6	\$330	\$198	A2
Sheckell	Steven F.	SFS	Partner	8/29/2007	Review segment 8-k related matters	2.2	\$575	\$1,265	A2
Sheckell	Steven F.	SFS	Partner	8/29/2007	Review shareholder settlement related accounting and disclosure matters	1.5	\$575	\$863	A2
Boehm	Michael J.	MJB	Manager	8/30/2007	Completion of post-report review procedures related to 8-K issuance.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	8/30/2007	Discussion with S. Sheckell regarding 8-K restating 12/31/06 10-K.	0.2	\$330	\$66	A2
Fitzpatrick	Michael J.	MJF	Partner	8/30/2007	Review of Union agreement accounting issues.	2.1	\$825	\$1,733	A2
Krabill	Aaron J.	AJK	Senior Manager	8/30/2007	Discussion of workers compensation allocations for the recasting of segment data with M. Boehm.	0.7	\$470	\$329	A2
<b>A2 Corporate Project Total:</b>						<b>83.0</b>		<b>\$42,912</b>	
<b>Financial Remediation</b>									
Marold	Erick W.	EWM	Senior	8/6/2007	Met with K. St.Romain to discuss the Tooling material weakness agenda for Thursday's meeting.	1.1	\$275	\$303	A2
Miller	Nicholas S.	NSM	Manager	8/6/2007	Meeting with K. St. Romain to discuss the remediation of the tooling material weakness.	0.8	\$330	\$264	A2
Marold	Erick W.	EWM	Senior	8/8/2007	Participated in the tooling remediation call to discuss international locations that will be in-scope for 2007 remediation testing.	1.4	\$275	\$385	A2
Marold	Erick W.	EWM	Senior	8/8/2007	Prepared an example template that could be used by the divisions to account with their tooling programs in compliance with the Company's accounting policy.	2.3	\$275	\$633	A2
Miller	Nicholas S.	NSM	Manager	8/8/2007	Participation in a call to discuss the remediation of the tooling material weakness.	0.9	\$330	\$297	A2
Marold	Erick W.	EWM	Senior	8/13/2007	Meeting to discuss tooling material weakness remediation with K. St Romain.	0.3	\$275	\$83	A2
Miller	Nicholas S.	NSM	Manager	8/13/2007	Meeting with M. Fawcett, K. St. Romain, A. Krabill and J. Simpson to discuss the Company's status on material weakness remediation.	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/14/2007	Meeting with M. Fawcett, K. St. Romain, J. Simpson and N. Miller to discuss the current status of the MW remediation plans.	1.8	\$470	\$846	A2
Miller	Nicholas S.	NSM	Manager	8/14/2007	Meeting with C. Zerull to discuss how Packard would implement the tooling material weakness remediation plan.	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	8/14/2007	Meeting with K. St. Romain, M. Fawcett, J. Shapiro, A. Krabill and N. Miller to discuss the status of the material weakness remediation.	0.9	\$470	\$423	A2
Miller	Nicholas S.	NSM	Manager	8/15/2007	Meeting with C. Zerull to discuss how Packard would implement the tooling material weakness remediation plan.	0.6	\$330	\$198	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2007	Tooling material weakness remediation plan review with N. Miller	0.6	\$575	\$345	A2
Nicol	Jeremy M.	JMN	Staff	8/17/2007	Thermal-Performed inventory tie outs. (From the test counts to the Zapi to the 279). Due to an unknown error the accounts did not tie.	2.1	\$140	\$294	A2
Ranney	Amber C.	ACR	Senior	8/17/2007	Revisions to the Material Weakness memo based on review comments.	1.8	\$275	\$495	A2
Henning	Jeffrey M.	JMH	Partner	8/19/2007	Review Contract Control Draft policy	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	8/20/2007	Discussion of contract control material weakness with D. Bayles	0.4	\$575	\$230	A2
Krabill	Aaron J.	AJK	Senior Manager	8/20/2007	Review of the 2007 material weakness audit planning memo.	2.3	\$470	\$1,081	A2
Ranney	Amber C.	ACR	Senior	8/22/2007	Conference call with J. Simpson and A. Bianco to discuss the Company's plans for remediation of the demographic data material weakness.	1.3	\$275	\$358	A2
Simpson	Jamie	JS	Senior Manager	8/22/2007	Conf. call with A. Bianco to discuss remediation plans related to demographic data.	0.5	\$470	\$235	A2
Miller	Nicholas S.	NSM	Manager	8/23/2007	Meeting with S. Sheckell to discuss the status of the Company's material weakness remediation plan.	0.5	\$330	\$165	A2
Sheckell	Steven F.	SFS	Partner	8/23/2007	Review material weakness status with N. Miller	0.5	\$575	\$288	A2
Horner	Kevin John	KJH	Staff	8/24/2007	E&S Audit: walked L. Jin through fixed asset sample selection procedures to determine assets to test related to the fixed asset physical inventory completed in 2007 as a result of the material weakness.	0.3	\$220	\$66	A2
Krabill	Aaron J.	AJK	Senior Manager	8/24/2007	Review of the 2007 material weakness audit planning memo.	0.7	\$470	\$329	A2
Asher	Kevin F.	KFA	Partner	8/27/2007	Review of the E&S fixed asset remediation plan	2.1	\$770	\$1,617	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/27/2007	Conference call with J. Henning, N. Miller, M. Pikos, C. Zerrull and J. Reidy to discuss company approach for 2007 material weakness remediation related to Packard division inventory.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/27/2007	Discussion with M. Pikos, N. Miller and J. Henning in preparation for conference call with J. Reidy related to 2007 audit approach to packard inventory and Company plans related to material weakness remediation.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/27/2007	Packard - Discussion with T. Cooney related to company process for updating standard costs associated with inventory uploaded to SAP during 2007, as part of the Company's material weakness remediation.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	8/27/2007	Packard inventory material weakness remediation and audit approach review session with Packard Division	2.9	\$575	\$1,668	A2
Horner	Kevin John	KJH	Staff	8/27/2007	E&S: Provided fixed asset sample to R. Hofmann for our existence testing of fixed assets included in the fixed asset inventory conducted in 2007.	0.4	\$220	\$88	A2
Krabill	Aaron J.	AJK	Senior Manager	8/27/2007	Meeting with B. Berry, R. Hoffmann, K. Asher and E. Marold to discuss the status of the E&S fixed asset remediation plan.	1.6	\$470	\$752	A2
Miller	Nicholas S.	NSM	Manager	8/27/2007	Meeting with team management and Packard management to develop a process for auditing Packard inventory, given the material weakness.	4.2	\$330	\$1,386	A2
Pikos	Matthew C.	MCP	Senior	8/27/2007	Meeting with the client to discuss changes to the inventory system at Packard and how this will impact our testing strategy. E&Y attendees include J. Henning, N. Miller, M. Hatzfeld and M. Pikos. Packard attendees include J. Ready, C. Zurell and T. Cooney.	1.3	\$250	\$325	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/28/2007	Discussion with M. Pikos, N. Miller and J. Henning in preparation for the meeting with C. Zerrull related to 2007 audit approach to packard tooling and Company plans related to material weakness remediation.	1.4	\$470	\$658	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/28/2007	Discussion with M. Pikos, N. Miller J. Henning and C. Zerrull related to 2007 audit approach to packard tooling and Company plans related to material weakness remediation.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/28/2007	Travel time from Warren, OH to Troy, MI. time incurred related to participation in client meetings with C. Zerrull and J. Reidy to discuss company progress towards material weakness remediation plans in the areas of inventory and tooling.	3.5	*\$235	\$823	A2
Henning	Jeffrey M.	JMH	Partner	8/28/2007	Review status of Tooling material weakness remediation plans with Packard Division	2.1	\$575	\$1,208	A2
Miller	Nicholas S.	NSM	Manager	8/28/2007	Meetings with team management and Packard management to develop a process for auditing Packard inventory, given the material weakness.	1.8	\$330	\$594	A2
Miller	Nicholas S.	NSM	Manager	8/28/2007	Meeting with J. Henning, M. Hatzfeld and C. Zerull to discuss the company's process for accounting for tooling given the material weakness remediation plan.	2.1	\$330	\$693	A2
Nicol	Jeremy M.	JMN	Staff	8/28/2007	Thermal-Walked D. Conlon, D. Askey, and J. Simpson through the process to tie out the inventory test counts. (The client has been unable to explain why the tie outs do not work.)	1.8	\$140	\$252	A2
Pikos	Matthew C.	MCP	Senior	8/28/2007	Packard - Attending a meeting with J. Henning, M. Hatzfeld, N. Miller, C. Zurell and J. Lowry to discuss changes in the accounting for tooling and how this will impact our testing strategy.	1.2	\$250	\$300	A2
Simpson	Jamie	JS	Senior Manager	8/28/2007	Thermal - Discussions with M. Rothmund and J. Nicol regarding Lockport test count tie in issue.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/29/2007	Conference call with J. Henning, N. Miller, M. Pikos, C. Zerrull and J. Reidy to discuss company approach for 2007 material weakness remediation related to packard division inventory.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/29/2007	Packard - Discussion with M. Pikos, N. Miller and J. Henning in preparation for conference call with J. Reidy related to 2007 audit approach to packard inventory and company plans related to material weakness remediation.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/29/2007	Packard - Discussion with T. Coonie related to Company process for updating standard costs associated with inventory uploaded to SAP during 2007, as part of the Company's material weakness remediation.	0.9	\$470	\$423	A2
Horner	Kevin John	KJH	Staff	8/29/2007	E&S: worked on testing and documentation for accounts receivable SAP mapping issue with E. Marold.	1.9	\$220	\$418	A2
Nicol	Jeremy M.	JMN	Staff	8/29/2007	Thermal-Discussed Lockport inventory issues with D. Conlon.	0.4	\$140	\$56	A2
Pikos	Matthew C.	MCP	Senior	8/29/2007	Drafting a memo to describe our testing strategy related to the audit of the inventory at the Packard division.	0.7	\$250	\$175	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2007	Conference call with J. Henning, N. Miller, M. Pikos, C. Zerrull and J. Reidy to discuss company approach for 2007 material weakness remediation related to Packard division inventory.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2007	Discussion with M. Pikos, N. Miller and J. Henning in preparation for conference call with J. Reidy related to 2007 audit approach to packard inventory and Company plans related to material weakness remediation.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2007	Packard - Discussion with T. Cooney related to Company process for updating standard costs associated with inventory uploaded to SAP during 2007, as part of the Company's material weakness remediation.	0.8	\$470	\$376	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2007	Discussion with M. Pikos, N. Miller and J. Henning in preparation for the meeting with C. Zerrull related to 2007 audit approach to packard tooling and Company plans related to material weakness remediation.	1.1	\$470	\$517	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2007	Discussion with M. Pikos, N. Miller J. Henning and C. Zerrull related to 2007 audit approach to Packard tooling and Company plans related to material weakness remediation.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/30/2007	Travel time from Warren, OH to Troy, MI. time incurred related to participation in client meetings with C. Zerrull and J. Reidy to discuss Company progress towards material weakness remediation plans in the areas of inventory and tooling.	1.0	*\$235	\$235	A2
Henning	Jeffrey M.	JMH	Partner	8/30/2007	Material weakness remediation status meeting with D. Bayles and his team	1.8	\$575	\$1,035	A2
Horner	Kevin John	KJH	Staff	8/30/2007	E&S: meeting with E. Marold and C. Reidl to resolve mapping issue of allied accounts receivable.	1.6	\$220	\$352	A2
Pikos	Matthew C.	MCP	Senior	8/30/2007	Drafting a memo to describe our testing strategy related to the audit of the inventory at the Packard division.	4.1	\$250	\$1,025	A2
Rothmund	Mario Valentin	MVR	Senior	8/30/2007	Thermal - Attended meeting with D. Conlon and D. Greenbury to discuss issue with the Lockport inventory tie-out. (Main discussion points related to problems with the ZAPI-Comp - audit trail).	0.8	\$250	\$200	A2
<b>A2 Financial Remediation Project Total:</b>						<b>76.9</b>		<b>\$29,016</b>	
<b>Fresh Start Accounting</b>									
Artale	Sabrina A.	SAA	Manager	8/7/2007	Review of draft valuation analyses for Delphi Diesel Engine pbu	0.6	\$330	\$198	A2
Burns JR	John E.	JEB	Senior Manager	8/8/2007	Analysis to relate PBU information to reporting units to facilitate historic comparison.	1.3	\$470	\$611	A2
Lau	Derrick	DL	Senior	8/8/2007	Reconstruction of KPMG Powertrain valuation models and drafting up comments/issues from the fresh start valuations.	8.1	\$300	\$2,430	A2
Artale	Sabrina A.	SAA	Manager	8/9/2007	Review of draft valuation analyses for Delphi Diesel Engine pbu	0.6	\$330	\$198	A2
Lau	Derrick	DL	Senior	8/9/2007	Reconstruction of KPMG Powertrain valuation models and drafting up comments/issues from the fresh start valuations.	7.9	\$300	\$2,370	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lau	Derrick	DL	Senior	8/10/2007	Reconstruction of KPMG Powertrain valuation models and drafting up comments/issues from the fresh start valuations.	7.9	\$300	\$2,370	A2
Henning	Jeffrey M.	JMH	Partner	8/13/2007	Review of divisional communication and rep letter	0.5	\$575	\$288	A2
Lau	Derrick	DL	Senior	8/13/2007	Reconstruction of KPMG Powertrain valuation models and drafting up comments/issues from the fresh start valuations.	5.1	\$300	\$1,530	A2
Sheckell	Steven F.	SFS	Partner	8/13/2007	Fresh start accounting review of fixed assets scoping	0.7	\$575	\$403	A2
Sheckell	Steven F.	SFS	Partner	8/13/2007	Research fresh start accounting items for planned emergence	1.8	\$575	\$1,035	A2
Artale	Sabrina A.	SAA	Manager	8/14/2007	Fresh start - SAS review.	0.9	\$330	\$297	A2
Artale	Sabrina A.	SAA	Manager	8/14/2007	Fresh start - internal meeting to assess fresh start valuation matters.	0.6	\$330	\$198	A2
Artale	Sabrina A.	SAA	Manager	8/14/2007	Fresh start - Review of mathematical calculations	0.9	\$330	\$297	A2
Krabill	Aaron J.	AJK	Senior Manager	8/14/2007	Meeting with B. Murray to discuss current fresh start accounting topics.	1.2	\$470	\$564	A2
Lau	Derrick	DL	Senior	8/14/2007	Reconstruction of KPMG Powertrain valuation models and drafting up comments/issues from the fresh start valuations.	4.1	\$300	\$1,230	A2
Artale	Sabrina A.	SAA	Manager	8/15/2007	Fresh start - SAS review.	0.3	\$330	\$99	A2
Lau	Derrick	DL	Senior	8/15/2007	Issue discussion of Powertrain valuation models with Senior Manager	1.9	\$300	\$570	A2
Sheckell	Steven F.	SFS	Partner	8/15/2007	Research fresh start accounting items for planned emergence	0.8	\$575	\$460	A2
Sheckell	Steven F.	SFS	Partner	8/15/2007	Review fresh start accounting tax related issues	1.2	\$575	\$690	A2
Artale	Sabrina A.	SAA	Manager	8/16/2007	Fresh start - SAS review - review of mathematical calculations	1.3	\$330	\$429	A2
Asher	Kevin F.	KFA	Partner	8/16/2007	Review of Fresh Start Accounting matters	2.2	\$770	\$1,694	A2
Krabill	Aaron J.	AJK	Senior Manager	8/16/2007	Review of current fixed asset revaluation summary from KPMG for fresh start accounting.	2.1	\$470	\$987	A2
Lau	Derrick	DL	Senior	8/16/2007	Reconstruction of KPMG Packard valuation models and drafting up comments/issues from the fresh start valuations.	7.9	\$300	\$2,370	A2
Sheckell	Steven F.	SFS	Partner	8/16/2007	Research fresh start accounting items for planned emergence	1.6	\$575	\$920	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Artale	Sabrina A.	SAA	Manager	8/17/2007	Fresh start - SAS review.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	8/17/2007	Conference call with S. Artale, J. Burns and A. Krabill to discuss fresh start accounting valuation.	0.5	\$330	\$165	A2
Krabill	Aaron J.	AJK	Senior Manager	8/17/2007	Review of current fixed asset revaluation summary from KPMG for fresh start accounting.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	8/17/2007	Attendance at the fresh start advisory committee meeting.	1.4	\$470	\$658	A2
Lau	Derrick	DL	Senior	8/17/2007	Reconstruction of KPMG Packard valuation models and drafting up comments/issues from the fresh start valuations.	4.1	\$300	\$1,230	A2
Artale	Sabrina A.	SAA	Manager	8/20/2007	Fresh start - SAS review - review of KPMG calculations.	0.3	\$330	\$99	A2
Artale	Sabrina A.	SAA	Manager	8/20/2007	Fresh start - Internal team discussion regarding fresh start valuations.	0.3	\$330	\$99	A2
Krabill	Aaron J.	AJK	Senior Manager	8/20/2007	Review of material for the meeting with KPMG to discuss the fresh start M&E valuation.	1.4	\$470	\$658	A2
Lau	Derrick	DL	Senior	8/20/2007	Reconstruction of KPMG Packard valuation models and drafting up comments/issues from the fresh start valuations.	5.1	\$300	\$1,530	A2
Artale	Sabrina A.	SAA	Manager	8/21/2007	Fresh start - SAS review - review of KPMG calculations.	1.1	\$330	\$363	A2
Artale	Sabrina A.	SAA	Manager	8/21/2007	Fresh start - Internal team discussion regarding fresh start valuations.	0.9	\$330	\$297	A2
Haun	Erica L.	ELH	Staff	8/21/2007	Fixed Asset Fresh Start SAS Review	2.0	\$140	\$280	A2
Jende	Christian F.	CFJ	Senior	8/21/2007	SAS Review - WACC Comparables Check	5.9	\$300	\$1,770	A2
Krabill	Aaron J.	AJK	Senior Manager	8/21/2007	Review of material for the meeting with KPMG to discuss the fresh start M&E valuation.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	8/21/2007	Travel time from Detroit to Philadelphia for meeting with KPMG to discuss the fresh start M&E valuation.	2.2	*\$235	\$517	A2
Artale	Sabrina A.	SAA	Manager	8/22/2007	Fresh start - SAS review - review of KPMG calculations.	0.8	\$330	\$264	A2
Hendy	James W.	JWH	Executive Director	8/22/2007	Meeting with A. Smith, B. Hogan, D. Ryan, A. Krabill, N. McNamara and other KPMG valuation personnel to discuss the latest version of the fixed asset fresh start valuation and our review of the valuation.	8.0	\$525	\$4,200	A2
Jende	Christian F.	CFJ	Senior	8/22/2007	SAS Review - WACC Comparables Check	5.1	\$300	\$1,530	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/22/2007	Travel time to Detroit from Philadelphia for meeting with KPMG to discuss the fresh start M&E valuation.	2.5	*\$235	\$588	A2
Krabill	Aaron J.	AJK	Senior Manager	8/22/2007	Meeting with A. Smith, B. Hogan, D. Ryan, J Hendy, N. McNamara and other KPMG valuation personnel to discuss the latest version of the fixed asset fresh start valuation and our review of the valuation.	8.4	\$470	\$3,948	A2
Lau	Derrick	DL	Senior	8/22/2007	Issue discussion of Packard valuation models with Senior Manager	2.9	\$300	\$870	A2
Sheckell	Steven F.	SFS	Partner	8/22/2007	Attend fresh start advisory meeting	1.1	\$575	\$633	A2
Sheckell	Steven F.	SFS	Partner	8/22/2007	Review fixed assets fresh start scoping information	0.8	\$575	\$460	A2
Sherrock	Justin J.	JJS	Staff	8/22/2007	Meeting at KPMG to discuss our review of their tangible fixed asset valuation for Fresh Start Accounting.	6.8	\$220	\$1,496	A2
Artale	Sabrina A.	SAA	Manager	8/23/2007	Fresh start - SAS review - review of KPMG calculations.	2.4	\$330	\$792	A2
Artale	Sabrina A.	SAA	Manager	8/23/2007	Fresh start - Internal team discussion regarding fresh start valuations.	1.1	\$330	\$363	A2
Artale	Sabrina A.	SAA	Manager	8/23/2007	Fresh Start - Meeting with J. Burns, A. Krabill M. Boehm and S. Sheckell to discuss OPEB/Pension and other key fresh start valuation assumptions.	2.1	\$330	\$693	A2
Artale	Sabrina A.	SAA	Manager	8/23/2007	Fresh Start - Met with K. Voigt, J. Burns, A. Krabill, M. Boehm and B. Murray regarding fresh start valuation open items and planning for audit procedures.	1.9	\$330	\$627	A2
Boehm	Michael J.	MJB	Manager	8/23/2007	Fresh Start - Meeting with S. Artale, J. Burns, A. Krabill and S. Sheckell to discuss OPEB/Pension and other key fresh start valuation assumptions.	1.7	\$330	\$561	A2
Boehm	Michael J.	MJB	Manager	8/23/2007	Fresh Start - Met with K. Voigt, J. Burns, S. Artale, A. Krabill and B. Murray regarding fresh start valuation open items and planning for audit procedures.	1.4	\$330	\$462	A2
Burns JR	John E.	JEB	Senior Manager	8/23/2007	Meeting with Delphi and KPMG to discuss KPMG's initial valuation results	8.0	\$470	\$3,760	A2
Krabill	Aaron J.	AJK	Senior Manager	8/23/2007	Meeting with S. Artale, J. Burns, M. Boehm and S. Sheckell to discuss the status of the review of the latest version of the KPMG valuation for fresh start accounting.	2.2	\$470	\$1,034	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	8/23/2007	Meeting with B. Murray, J. Burns, S. Artale N. McNamera, S. Sheckell, K. Voight and M. Boehm to discuss questions from our review of the latest version of the fresh start valuation.	3.2	\$470	\$1,504	A2
Sheckell	Steven F.	SFS	Partner	8/23/2007	Review fresh start accounting valuation	3.4	\$575	\$1,955	A2
Krabill	Aaron J.	AJK	Senior Manager	8/24/2007	Meeting with B. Murray and N. McNamera to discuss results of our meeting with the KPMG fixed asset valuation team.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	8/24/2007	Review emergence timeline and date topics	1.2	\$575	\$690	A2
Boehm	Michael J.	MJB	Manager	8/27/2007	Tied forecast data into valuation report prepared by KPMG.	1.1	\$330	\$363	A2
Artale	Sabrina A.	SAA	Manager	8/28/2007	Conference call with A. Krabill to discuss the status of the E&Y Valuation team's review of the current version of the KPMG fresh start valuation.	0.7	\$330	\$231	A2
Artale	Sabrina A.	SAA	Manager	8/28/2007	Fresh start - valuation SAS review - identification of key assumptions/questions/issues in KPMG's analyses.	1.3	\$330	\$429	A2
Krabill	Aaron J.	AJK	Senior Manager	8/28/2007	Conference call with S. Artale to discuss the status of the E&Y Valuation team's review of the current version of the KPMG fresh start valuation.	0.7	\$470	\$329	A2
Artale	Sabrina A.	SAA	Manager	8/29/2007	Fresh start - Completion of fresh start review proceures, including the valuation SAS review and the identification of key assumptions/questions/issues in KPMG's analyses.	9.9	\$330	\$3,267	A2
Sheckell	Steven F.	SFS	Partner	8/29/2007	Review plan of reorganization for accounting comments	3.2	\$575	\$1,840	A2
Artale	Sabrina A.	SAA	Manager	8/30/2007	Fresh start - Completion of fresh start review proceures, including the valuation SAS review and the identification of key assumptions/questions/issues in KPMG's analyses.	8.1	\$330	\$2,673	A2
Boehm	Michael J.	MJB	Manager	8/30/2007	Prepared fresh start accounting fee estimate slide deck for S. Sheckell.	1.6	\$330	\$528	A2
<b>A2 Fresh Start Accounting Project Total:</b>						<b>181.2</b>		<b>\$67,286</b>	

Interiors

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	8/8/2007	Meeting with D. Conlon and C. Tompkins to walk through the additional items that we would need for the Interior TB 122 audit.	0.8	\$250	\$200	A2
Rothmund	Mario Valentin	MVR	Senior	8/8/2007	Meeting with B. Kolb to walk through the Interiors PBC List	0.9	\$250	\$225	A2
Rothmund	Mario Valentin	MVR	Senior	8/8/2007	Drafted an Interior PBC List	1.4	\$250	\$350	A2
Nicol	Jeremy M.	JMN	Staff	8/10/2007	Interior-Performed substantive analytics.	1.8	\$140	\$252	A2
Nicol	Jeremy M.	JMN	Staff	8/10/2007	Interior-Prepared interior lead sheets.	3.8	\$140	\$532	A2
Nicol	Jeremy M.	JMN	Staff	8/13/2007	Interior-Correspondence regarding needed support.	1.4	\$140	\$196	A2
Nicol	Jeremy M.	JMN	Staff	8/13/2007	Interior-Performed fixed asset substantive procedures.	3.4	\$140	\$476	A2
Rothmund	Mario Valentin	MVR	Senior	8/13/2007	Assisted staff with questions related to the interior interim audit	2.4	\$250	\$600	A2
Gerber	Katherine A.	KAA	Senior	8/14/2007	Interiors - Prepare Investment fluctuation analysis	1.1	\$300	\$330	A2
Nicol	Jeremy M.	JMN	Staff	8/14/2007	Interior-Met with R. Burrell regarding payables support.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	8/14/2007	Interior-Performed accounts payable substantive procedures.	1.8	\$140	\$252	A2
Nicol	Jeremy M.	JMN	Staff	8/14/2007	Interior-Performed fixed asset substantive procedures.	2.4	\$140	\$336	A2
Nicol	Jeremy M.	JMN	Staff	8/14/2007	Interiors-Met with C. Tompkins regarding fixed asset substantive procedures.	0.3	\$140	\$42	A2
Rothmund	Mario Valentin	MVR	Senior	8/14/2007	Assisted staff with questions related to the interior interim audit	1.3	\$250	\$325	A2
Gerber	Katherine A.	KAA	Senior	8/15/2007	Interiors - Perform investment substantive procedures	1.9	\$300	\$570	A2
Nicol	Jeremy M.	JMN	Staff	8/15/2007	Interior-Performed fixed asset substantive procedures.	1.4	\$140	\$196	A2
Nicol	Jeremy M.	JMN	Staff	8/15/2007	Interior-Performed accounts receivable substantive procedures.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	8/15/2007	Interiors-Met with R. Burrell regarding accounts payable.	0.8	\$140	\$112	A2
Rothmund	Mario Valentin	MVR	Senior	8/15/2007	Discussed schedules needed for the inventory costing analysis with D. Conlon	0.4	\$250	\$100	A2
Gerber	Katherine A.	KAA	Senior	8/16/2007	Interiors - Prepare open items list for interiors	0.3	\$300	\$90	A2
Nicol	Jeremy M.	JMN	Staff	8/16/2007	Interiors-Performed payables substantive procedures.	2.1	\$140	\$294	A2
Nicol	Jeremy M.	JMN	Staff	8/16/2007	Interiors-Performed prepaid substantive procedures.	1.6	\$140	\$224	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	8/16/2007	Meeting with D. Conlon to discuss the differences noted in the inventory tie-outs of the Columbus	0.6	\$250	\$150	A2
Nicol	Jeremy M.	JMN	Staff	8/17/2007	Interiors-Discussed fixed assets with T. Torge.	0.7	\$140	\$98	A2
Nicol	Jeremy M.	JMN	Staff	8/17/2007	Interiors-Performed fixed asset substantive testing.	3.1	\$140	\$434	A2
Rothmund	Mario Valentin	MVR	Senior	8/17/2007	Meeting with D. Conlon to discuss the differences noted in the inventory tie-outs of the Columbus	1.1	\$250	\$275	A2
Nicol	Jeremy M.	JMN	Staff	8/20/2007	Interior-Performed accrued liability substantive procedures.	2.1	\$140	\$294	A2
Nicol	Jeremy M.	JMN	Staff	8/20/2007	Interiors-Corresponded with T. Torge regarding fixed assets.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	8/20/2007	Interiors-Discussed accruals with B. Kolb.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	8/21/2007	Interior-Discussed headcount support with B. Saddler.	0.9	\$140	\$126	A2
Nicol	Jeremy M.	JMN	Staff	8/21/2007	Interior-Met with M. Madak regarding revenue/expense fluctuations.	0.9	\$140	\$126	A2
Nicol	Jeremy M.	JMN	Staff	8/21/2007	Interior-Performed fixed asset substantive procedures.	1.4	\$140	\$196	A2
Nicol	Jeremy M.	JMN	Staff	8/21/2007	Interiors-Performed payables substantive procedures.	1.4	\$140	\$196	A2
Rothmund	Mario Valentin	MVR	Senior	8/21/2007	Performed Raw Material Price Test related to Interior	2.9	\$250	\$725	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/22/2007	Discussion with A. Reneaud related to Interiors business closing requirements related to inventory accounts and observations.	1.1	\$470	\$517	A2
Nicol	Jeremy M.	JMN	Staff	8/22/2007	Interior-Met with D. Conlon regarding payable substantive procedures.	0.9	\$140	\$126	A2
Nicol	Jeremy M.	JMN	Staff	8/22/2007	Interior-Performed accounts payable substantive procedures.	1.2	\$140	\$168	A2
Rothmund	Mario Valentin	MVR	Senior	8/22/2007	Meeting with AHG OAS group J. McGee to go through questions related to the TB 122 Income Statement	0.6	\$250	\$150	A2
Rothmund	Mario Valentin	MVR	Senior	8/22/2007	Reviewed Columbus Tie-out to the ZAPI Comp report	1.2	\$250	\$300	A2
Rothmund	Mario Valentin	MVR	Senior	8/22/2007	Reviewed Interior Consigned Inventory as of API Time	2.1	\$250	\$525	A2
Rothmund	Mario Valentin	MVR	Senior	8/22/2007	Reviewed staff's questions related to Interior Fixed Assets	0.9	\$250	\$225	A2
Rothmund	Mario Valentin	MVR	Senior	8/22/2007	Walked staff through Interior Cut-off testing procedures	0.9	\$250	\$225	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	8/23/2007	Interior-Performed inventory cutoff and substantive procedures.	3.4	\$140	\$476	A2
Nicol	Jeremy M.	JMN	Staff	8/23/2007	Interior-Performed payable substantive procedures.	1.9	\$140	\$266	A2
Nicol	Jeremy M.	JMN	Staff	8/23/2007	Interior-Spoke with D. Askey regarding inventory cutoff procedures.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	8/23/2007	Spoke with B. Saddler regarding interior headcount data.	0.7	\$140	\$98	A2
Rothmund	Mario Valentin	MVR	Senior	8/23/2007	Reviewed Columbus tie-out to 279 report	1.8	\$250	\$450	A2
Rothmund	Mario Valentin	MVR	Senior	8/23/2007	Reviewed Interior API Instructions	0.7	\$250	\$175	A2
Rothmund	Mario Valentin	MVR	Senior	8/23/2007	Reviewed Interior API Memo (Columbus)	0.7	\$250	\$175	A2
Rothmund	Mario Valentin	MVR	Senior	8/23/2007	Reviewed Interior API Tag Listing (Columbus)	1.1	\$250	\$275	A2
Rothmund	Mario Valentin	MVR	Senior	8/23/2007	Reviewed Interior Inventory Observation Checklist	0.8	\$250	\$200	A2
Nicol	Jeremy M.	JMN	Staff	8/24/2007	Interior-Contacted J. Dady regarding the payroll headcounts.	0.7	\$140	\$98	A2
Nicol	Jeremy M.	JMN	Staff	8/24/2007	Interior-Met with B. Kolb regarding open items.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	8/24/2007	Interior-Performed ap substantive procedures.	0.6	\$140	\$84	A2
Rothmund	Mario Valentin	MVR	Senior	8/24/2007	Meeting with director of purchasing at Thermal and Interior to discuss supplier contracts, as well as process at the company to award business to suppliers (including the bidding process)	0.8	\$250	\$200	A2
Rothmund	Mario Valentin	MVR	Senior	8/24/2007	Reviewed inventory turns analysis with follow-up questions related to the numbers provided to E&Y.	1.6	\$250	\$400	A2
Nicol	Jeremy M.	JMN	Staff	8/27/2007	Interior-Created payroll analytic.	1.7	\$140	\$238	A2
Nicol	Jeremy M.	JMN	Staff	8/27/2007	Interior-Spoke with B. Eggert regarding Columbus inventory counts.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	8/28/2007	Interior-Documented JE testing.	2.1	\$140	\$294	A2
Nicol	Jeremy M.	JMN	Staff	8/28/2007	Interior-Performed JE Testing.	1.8	\$140	\$252	A2
Nicol	Jeremy M.	JMN	Staff	8/28/2007	Interior-Performed journal entry testing.	1.8	\$140	\$252	A2
Rothmund	Mario Valentin	MVR	Senior	8/28/2007	Attended Interior/Thermal Closing Meeting with D. Greenbury and J. Simpson.	0.6	\$250	\$150	A2
Rothmund	Mario Valentin	MVR	Senior	8/28/2007	Prepared a Inventory Turn analysis	0.8	\$250	\$200	A2
Rothmund	Mario Valentin	MVR	Senior	8/28/2007	Review of Interior inventory reconciliations above scope	0.8	\$250	\$200	A2
Rothmund	Mario Valentin	MVR	Senior	8/29/2007	Prepared Interior F-Lead, including fluctuation analysis	2.1	\$250	\$525	A2
Rothmund	Mario Valentin	MVR	Senior	8/29/2007	Prepared inventory by location analysis and obtained explanations for variation	1.8	\$250	\$450	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	8/29/2007	Review of Inventory Interior subledger, including review of negative inventory	4.1	\$250	\$1,025	A2
Nicol	Jeremy M.	JMN	Staff	8/30/2007	Interior-Discussed inventory cutoff with B. Eggert.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	8/30/2007	Interior-Performed fixed asset substantive procedures.	3.4	\$140	\$476	A2
Nicol	Jeremy M.	JMN	Staff	8/30/2007	Interior-Performed inventory cutoff procedures.	1.9	\$140	\$266	A2
Rothmund	Mario Valentin	MVR	Senior	8/30/2007	Review of Interior inventory reconciliations above scope	3.9	\$250	\$975	A2
<b>A2 Interiors Project Total:</b>						<b>103.8</b>		<b>\$19,724</b>	
<b>SAP Pre-Implementation</b>									
Ciungu	Roxana M.	RMC	Staff	8/6/2007	Call with N. Miller and H. Clarke to discuss the DGL to SAP conversion for Packard.	0.6	\$140	\$84	A2
Henning	Jeffrey M.	JMH	Partner	8/6/2007	Review Packard SAP Deployment review report	1.0	\$575	\$575	A2
Pedersen	Erik	EP	Senior	8/7/2007	DGL Conversion Review	2.1	\$250	\$525	A2
Pedersen	Erik	EP	Senior	8/8/2007	DGL Conversion Review	1.9	\$250	\$475	A2
Ciungu	Roxana M.	RMC	Staff	8/9/2007	Updated the workplan with open items conversion.	2.3	\$140	\$322	A2
Ciungu	Roxana M.	RMC	Staff	8/10/2007	Updated evidence with PBC and notes for Packard.	2.2	\$140	\$308	A2
Pacella	Shannon M.	SMP	Manager	8/10/2007	Discussion with W. Tilotti, B. Garvey, and M. Zaveri regarding project plan and scope for conversion of fixed asset systems to SAP	1.1	\$330	\$363	A2
Ciungu	Roxana M.	RMC	Staff	8/13/2007	Reviewed new testing documentation.	2.0	\$140	\$280	A2
Miller	Nicholas S.	NSM	Manager	8/14/2007	Meeting with J. Garrett, S. Pacella and J. Lamb to discuss the status of the Company's conversion of the HQ general ledger to SAP.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	8/15/2007	Discussion with N. Miller re: status of DGL to SAP conversion project	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	8/15/2007	Meeting with J. Garrett, J. Lamb, and N. Miller to discuss status of DGL conversion.	0.7	\$330	\$231	A2
Ciungu	Roxana M.	RMC	Staff	8/16/2007	Reviewed new testing documentation.	0.7	\$140	\$98	A2
Ciungu	Roxana M.	RMC	Staff	8/17/2007	Reviewed new testing documentation.	5.9	\$140	\$826	A2
Pacella	Shannon M.	SMP	Manager	8/20/2007	Meeting to discuss status of DGL to SAP conversion. Attendees: J. Garrett, D. Steis, B. Garvey, J. Nolan, and N. Miller.	0.9	\$330	\$297	A2
Ciungu	Roxana M.	RMC	Staff	8/22/2007	Updated the workplan with vendor master file information.	1.4	\$140	\$196	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	8/22/2007	Status update with S. Pacella regarding the Dacor to SAP conversion.	0.6	\$140	\$84	A2
Ciungu	Roxana M.	RMC	Staff	8/29/2007	Conference call with N. Torres, S. Pacella and E. Pedersen to discuss open items for Dacor to SAP conversion.	0.9	\$140	\$126	A2
Ciungu	Roxana M.	RMC	Staff	8/29/2007	Prepared documents for the Dacor to SAP meeting.	0.6	\$140	\$84	A2
Pedersen	Erik	EP	Senior	8/29/2007	Conference call with R. Ciungu, S. Pacella & N. Torres.	1.0	\$250	\$250	A2
Ciungu	Roxana M.	RMC	Staff	8/30/2007	Prepare e-mail to N. Torres to follow-up on the outstanding items discussed on 8.29.07	0.8	\$140	\$112	A2
Ciungu	Roxana M.	RMC	Staff	8/30/2007	Prepare email to J. Nolan regarding outstanding items for DGL to SAP project.	0.4	\$140	\$56	A2
Miller	Nicholas S.	NSM	Manager	8/30/2007	Meeting with S. Pacella and J. Simpson to discuss the AP to SAP process, and the impact on the testing strategy.	1.4	\$330	\$462	A2
Pacella	Shannon M.	SMP	Manager	8/30/2007	Status meeting with J. Simpson, A. Ranney, and N. Miller to discuss status of SAP conversions, ICFC, and application controls.	2.7	\$330	\$891	A2
Ranney	Amber C.	ACR	Senior	8/30/2007	Meeting with S. Pacella, J. Simpson and N. Miller to discuss our 2007 audit approach regarding the BPO and SAP conversion.	2.4	\$275	\$660	A2
Simpson	Jamie	JS	Senior Manager	8/30/2007	Meeting with S. Pacella, A. Ranney and N. Miller to discuss IT conversions and impact on audit.	2.1	\$470	\$987	A2
<b>A2 SAP Pre-Implementation Project Total:</b>						<b>37.3</b>		<b>\$8,820</b>	
<b>Saginaw Carve-Out Audit</b>									
Simpson	Emma-Rose S.	ESS	Staff	8/6/2007	Updated key documents such as ASM, initial testing memo, and Rep Letter based on changes made by M. Hatzfeld	0.7	\$220	\$154	A2
Craig	Tashawna N.	TNC	Staff	8/7/2007	Updated Steering Carve-out review package	1.6	\$140	\$224	A2
Boehm	Michael J.	MJB	Manager	8/8/2007	Revisions to Saginaw carve out SRM.	2.6	\$330	\$858	A2
Boehm	Michael J.	MJB	Manager	8/9/2007	Revisions to Saginaw carve out SRM.	0.6	\$330	\$198	A2
Henning	Jeffrey M.	JMH	Partner	8/9/2007	Review of updated ASM, scoping and coverage documentation	1.1	\$575	\$633	A2
Boehm	Michael J.	MJB	Manager	8/10/2007	Steering Carve-Out - Cleared J. Henning's review notes on allocation workpapers	2.1	\$330	\$693	A2
Boehm	Michael J.	MJB	Manager	8/10/2007	Discussed carve out open item status with M. Hatzfeld.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/13/2007	Steering-Discussion with D. Gustin to request required documents needed to perform data analysis in order to complete accounts receivable confirmations.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/13/2007	Steering-Discussed with R. Ciungu the required documents needed to perform data analysis in order to complete accounts receivable confirmations.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/13/2007	Steering-drafted the accounts receivable computer assisted audit tool in order to prepare confirmations.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	8/13/2007	Steering-discussed with client the summary of audit difference adjustment relating to the carve-out audit.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	8/13/2007	Steering-documented the environmental reserve allocation relating to the carve-out.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	8/13/2007	Steering-documented the summary of audit difference to reflect adjustments to the carve-out financial statement audit.	0.7	\$220	\$154	A2
Ciungu	Roxana M.	RMC	Staff	8/13/2007	Met with D. Chamarro to discuss the AR CAAT.	0.4	\$140	\$56	A2
Ciungu	Roxana M.	RMC	Staff	8/13/2007	AR CAAT - Begin working on the ACL file.	0.1	\$140	\$14	A2
Chamarro	Destiny D.	DDC	Staff	8/14/2007	Steering-Discussion with D. Gustin to request required documents needed to perform data analysis in order to complete accounts receivable confirmations.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/14/2007	Steering-cleared J. Henning's review notes relating to the planning workpapers. (Documents included audit summary memorandum).	3.2	\$220	\$704	A2
Chamarro	Destiny D.	DDC	Staff	8/14/2007	Steering-discussed the planning documents with the J. Henning. (Discussion included scoping, initial audit procedures memo and scoping memo.)	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	8/14/2007	Steering-discussed the posting of audit differences with R. Marcola and E. Reinhert.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	8/14/2007	Steering-discussed with client the summary of audit difference adjustment relating to the carve-out audit.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/14/2007	Steering-discussed with M. Boehm the manager's and J. Henning's review notes relating to the carve-out allocations.	0.7	\$220	\$154	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/14/2007	Steering-documented the summary of audit difference to reflect adjustments to the carve-out financial statement audit.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	8/14/2007	Steering-reviewed the client prepared SOPA summary and made the required adjustments to the summary of audit differences accordingly.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	8/14/2007	Steering-updated the SRM to reflect M. Hatzfeld's modifications.	0.8	\$220	\$176	A2
Henning	Jeffrey M.	JMH	Partner	8/14/2007	Review planning comments and carve out estimates	1.4	\$575	\$805	A2
Boehm	Michael J.	MJB	Manager	8/15/2007	Discussed review comments on OAR with D. Chamarro.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	8/15/2007	Discussed subsequent cash receipt review with J. Hudson.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	8/15/2007	Reviewed OAR prepared by D. Chamarro.	0.9	\$330	\$297	A2
Chamarro	Destiny D.	DDC	Staff	8/15/2007	Steering-Discussed with R. Ciungu the required documents needed to perform data analysis in order to complete accounts receivable confirmations.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/15/2007	Steering-cleared manager's review notes relating to the carve-out allocation workpapers.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	8/15/2007	Steering-discussed the posting of audit differences with R. Marcola and E. Reinhert.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	8/15/2007	Steering-discussed with client the summary of audit difference adjustment relating to the carve-out audit.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	8/15/2007	Steering-documented the summary of audit difference to reflect adjustments to the carve-out financial statement audit.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	8/15/2007	Steering-drafted summary explaining the audit differences to provide to the client.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/15/2007	Steering-drafted the journal entry testing memo relating to the carve-out audit.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	8/15/2007	Steering-Updated the perform general audit procedures form to include completed worksteps.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	8/15/2007	Met with D. Chamarro to discuss the AR CAAT.	0.4	\$140	\$56	A2
Ciungu	Roxana M.	RMC	Staff	8/15/2007	AR CAAT - Working on the ACL file.	0.8	\$140	\$112	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/16/2007	Discussed open items related to J. Henning's review of allocation workpapers with D. Chamarro.	1.3	\$330	\$429	A2
Boehm	Michael J.	MJB	Manager	8/16/2007	Discussed subsequent cash receipt review with J. Hudson.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	8/16/2007	Walked J. Henning through the Steering carve-out audit allocation workpapers.	3.3	\$330	\$1,089	A2
Chamarro	Destiny D.	DDC	Staff	8/16/2007	Steering-discussed the posting of audit differences with R. Marcola and E. Reinhert.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	8/16/2007	Steering-discussed with client the summary of audit difference adjustment relating to the carve-out audit.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/16/2007	Steering-documented the summary of audit difference to reflect adjustments to the carve-out financial statement audit.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	8/16/2007	Steering-drafted the in-house legal counsel legal letter relating to the carve-out audit.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	8/16/2007	Steering-drafted the journal entry testing memo relating to the carve-out audit.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/16/2007	Steering-drafted the subsequent event testing memo relating to the carve-out audit.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	8/16/2007	Steering-obtained support for the Cadiz impairment SOPA relating to 2005.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/16/2007	Steering-reviewed the pension expense carve-out allocation for consistency.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	8/16/2007	Steering-updated the overall analytic review explanations relating to the carve-out audit.	1.4	\$220	\$308	A2
Henning	Jeffrey M.	JMH	Partner	8/16/2007	Review carve out and push down entry support	3.4	\$575	\$1,955	A2
Boehm	Michael J.	MJB	Manager	8/17/2007	Discussed open items related to J. Henning's review of allocation workpapers with D. Chamarro.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	8/17/2007	Met w/ D. Kolano to obtain officer expense testing for carve out audit.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	8/17/2007	Reviewed subsequent event memo for carve out audit with D. Chamarro.	0.8	\$330	\$264	A2
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-began the subsequent cash receipt testing relating to the carve-out audit.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-cleared J. Henning's review notes relating to the carve-out allocation workpapers.	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-cleared J. Henning's review notes relating to the planning workpapers. (Documents included audit summary memorandum.)	3.2	\$220	\$704	A2
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-discussed the posting of audit differences with R. Marcola and E. Reinhert.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-discussed with client the summary of audit difference adjustment relating to the carve-out audit.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-discussed with M. Boehm the manager's and J. Henning's review notes relating to the carve-out allocations.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-documented the summary of audit difference to reflect adjustments to the carve-out financial statement audit.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-drafted the subsequent event testing memo relating to the carve-out audit.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-obtained support for the Cadiz impairment SOPA relating to 2005.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Steering-Obtained the Cadiz plant closure support for the carve-out financial statement footnotes.	0.7	\$220	\$154	A2
Boehm	Michael J.	MJB	Manager	8/20/2007	Met with M. Hatzfeld to discuss workers compensation, pension allocation, extended disability and jobs bank accrual for carve-out audit.	0.6	\$330	\$198	A2
Chamarro	Destiny D.	DDC	Staff	8/20/2007	Steering-Discussed the Steering Accounts receivable confirmation file with R. Ciungu.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	8/20/2007	Steering-Reviewed the Steering Accounts receivable confirmation file.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	8/20/2007	Analyzed documents received for the audit team.	1.2	\$140	\$168	A2
Ciungu	Roxana M.	RMC	Staff	8/20/2007	Created ACL script to be used to perform Steering AR CAAT.	3.6	\$140	\$504	A2
Ciungu	Roxana M.	RMC	Staff	8/20/2007	Run AR CAAT and revised scripts accordingly.	1.8	\$140	\$252	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/20/2007	Review of subsequent event update procedure results from international locations	2.0	\$470	\$940	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/20/2007	Draft legal letter request for 2006 carve-out audit.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/20/2007	Review PGAP and financial statement tie-out workpapers.	3.1	\$470	\$1,457	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/20/2007	Review revised company analysis related to attrition plan carve-out estimates	1.8	\$470	\$846	A2
Henning	Jeffrey M.	JMH	Partner	8/20/2007	Review status of push down and carve out adjustment audits	0.6	\$575	\$345	A2
Boehm	Michael J.	MJB	Manager	8/21/2007	Modification to SRM, related attachments and wrap-up documentation for Steering carve-out audit.	3.8	\$330	\$1,254	A2
Boehm	Michael J.	MJB	Manager	8/21/2007	Reviewed supporting workpapers for 2007 SOPA items on SAD.	0.4	\$330	\$132	A2
Ciungu	Roxana M.	RMC	Staff	8/21/2007	Analyzed results for Steering AR CAAT Q1 and Q2.	3.7	\$140	\$518	A2
Ciungu	Roxana M.	RMC	Staff	8/21/2007	Finalized the Steering AR CAAT for review.	2.3	\$140	\$322	A2
Boehm	Michael J.	MJB	Manager	8/22/2007	Conference call with J. Perkins, M. Hatzfeld, E. Reinert and R. Marcola regarding carve out SAD	1.3	\$330	\$429	A2
Boehm	Michael J.	MJB	Manager	8/22/2007	Discussions with M. Hatzfeld regarding SAD in preparation for conference call with client.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	8/22/2007	Modification to SRM, related attachments and wrap-up documentation for Steering carve-out audit.	4.2	\$330	\$1,386	A2
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Steering-Discussed the Steering accounts receivable confirmation file with R. Ciungu.	0.3	\$220	\$66	A2
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Steering-Discussed the post employment benefit difference with E. Reinert in response to audit difference.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/22/2007	Steering-Discussed the summary of audit differences schedule to M. Boehm in preparation for client meeting.	1.2	\$220	\$264	A2
Ciungu	Roxana M.	RMC	Staff	8/22/2007	Cleared review comments for Steering AR CAAT.	0.3	\$140	\$42	A2
Ciungu	Roxana M.	RMC	Staff	8/22/2007	Prepared and sent AR CAAT workpapers to D. Chamarro.	0.4	\$140	\$56	A2
Henning	Jeffrey M.	JMH	Partner	8/22/2007	Review SRM, posted JE's point clearance, and OAR	2.5	\$575	\$1,438	A2
Pacella	Shannon M.	SMP	Manager	8/22/2007	Reviewed AR CAAT.	2.1	\$330	\$693	A2
Boehm	Michael J.	MJB	Manager	8/23/2007	Met with M. Hatzfeld to discuss Steering attrition allocations.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	8/23/2007	Met with R. Reimink to discuss bonus allocation adjustments for carve out audit.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	8/23/2007	Modification to SRM, related attachments and wrap-up documentation for Steering carve-out audit.	0.3	\$330	\$99	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	8/27/2007	Discussion with M. Hatzfeld regarding carve-out audit open items.	0.2	\$330	\$66	A2
Chamarro	Destiny D.	DDC	Staff	8/27/2007	Steering-Discussed carve-out open items with M. Boehm.	0.3	\$220	\$66	A2
Boehm	Michael J.	MJB	Manager	8/28/2007	Discussion with M. Hatzfeld regarding carve-out audit open items.	0.4	\$330	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Steering-Discussed the Jobs/TLO allocation with E. Reinert relating to the carve-out financial statements.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Steering-Discussed carve-out open items with M. Boehm.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Steering-Discussed with D. Gustin support needed to perform cash receipt testing.	0.3	\$220	\$66	A2
Chamarro	Destiny D.	DDC	Staff	8/28/2007	Steering-Performed cash receipt testing in conjunction with the subsequent procedures relating to the carve-out audit.	1.1	\$220	\$242	A2
Boehm	Michael J.	MJB	Manager	8/29/2007	Discussion with M. Hatzfeld regarding carve-out audit open items.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	8/29/2007	Revisions to ASM, SRM and related attachments.	1.6	\$330	\$528	A2
Chamarro	Destiny D.	DDC	Staff	8/29/2007	Steering-Discussed the Jobs/TLO allocation with E. Reinert relating to the carve-out financial statements.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/29/2007	Steering-Discussed carve-out open items with M. Boehm.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	8/29/2007	Steering-Discussed with D. Gustin support needed to perform cash receipt testing.	0.3	\$220	\$66	A2
Chamarro	Destiny D.	DDC	Staff	8/29/2007	Steering-Drafted cash receipt testing memo to documenting procedures performed in conjunction with the subsequent procedures relating to the carve-out audit.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	8/29/2007	Steering-Performed cash receipt testing in conjunction with the subsequent procedures relating to the carve-out audit.	0.2	\$220	\$44	A2
Chamarro	Destiny D.	DDC	Staff	8/29/2007	Steering-Reviewed the Jobs/TLO support provided by client in preparation for call with E. Reinert.	0.4	\$220	\$88	A2
Boehm	Michael J.	MJB	Manager	8/30/2007	Conference call with J. Perkins, E. Reinert and R. Marcola regarding E&O adjustment and financial statement status.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	8/30/2007	Revisions to ASM, SRM and related attachments.	0.7	\$330	\$231	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	8/30/2007	Steering-Discussed carve-out open items with M. Boehm.	0.4	\$220	\$88	A2
<b>A2 Saginaw Carve-Out Project Total:</b>						<b>116.0</b>		<b>\$32,984</b>	
<b>A2 Project Total:</b>						<b>603.8</b>		<b>\$203,278</b>	
<b>Tax Bankruptcy - A3</b>									
Blank	Jacob M.	JMB	Partner	8/6/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, M. Lewis, Skadden, R. Ward, H. Tucker, and M. Ericson.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	8/6/2007	Call with R. Ward and H. Tucker regarding updated model.	0.6	\$550	\$330	A3
Ericson	Molly	ME	Manager	8/6/2007	Discussion with D. Milevo regarding independence review.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	8/6/2007	Discussion with R. Ward and H. Tucker regarding necessary updates to the tax model.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	8/6/2007	Prepare email to A. Feinberg regarding Merrill and UBS Schedules 13G.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	8/6/2007	Review Framework Support Agreement for purposes of updating tax model/382 limitation.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	8/6/2007	Transmitting updated file to Skadden.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	8/6/2007	Updates to tax model.	0.8	\$550	\$440	A3
Ericson	Molly	ME	Manager	8/6/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, M. Lewis, Skadden, R. Ward, H. Tucker, and J. Blank.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	8/6/2007	Work with R. Ward regarding model updates.	1.2	\$550	\$660	A3
Tucker	Howard J.	HJT	Partner	8/6/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, M. Lewis, Skadden, R. Ward, J. Blank, and M. Ericson.	0.4	\$750	\$300	A3
Tucker	Howard J.	HJT	Partner	8/6/2007	Reviewing tax model and open issues in preparation for weekly call with the Company and counsel	1.9	\$750	\$1,425	A3
Ward	Richard D.	RDW	Executive Director	8/6/2007	Weekly status update call with tax department, Skadden, H. Tucker, M. Ericson and J. Blank--discussed the updated five year plan.	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	8/6/2007	Work on the updated 5 year plan model.	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	8/6/2007	Work with M. Ericson on analysis relative to a 12/31/07 emergence date	1.6	\$750	\$1,200	A3
Blank	Jacob M.	JMB	Partner	8/7/2007	Call with S. Gale, H. Tucker, and M. Ericson regarding updated model.	0.3	\$750	\$225	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	8/7/2007	Participate in call regarding updated models with H. Tucker, R. Ward and M. Ericson	1.7	\$750	\$1,275	A3
Ericson	Molly	ME	Manager	8/7/2007	Call with S. Gale, H. Tucker, and J. Blank regarding updated model.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	8/7/2007	Discussing with R. Ward , Company's updated book and tax numbers to previous.	0.7	\$550	\$385	A3
Ericson	Molly	ME	Manager	8/7/2007	Reviewing/comparing Company's updated book and tax numbers to previous.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	8/7/2007	Updates to model.	0.8	\$550	\$440	A3
Ericson	Molly	ME	Manager	8/7/2007	Participate in call regarding updated models with H. Tucker and R. Ward.	0.7	\$550	\$385	A3
Tucker	Howard J.	HJT	Partner	8/7/2007	Participate in call regarding updated models with R. Ward and M. Ericson.	0.7	\$750	\$525	A3
Tucker	Howard J.	HJT	Partner	8/7/2007	Review tax model in preparation for call.	1.9	\$750	\$1,425	A3
Ward	Richard D.	RDW	Executive Director	8/7/2007	Prepare for call regarding updated models with H. Tucker J. Blank and M. Ericson	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	8/7/2007	Participate in call regarding updated models with H. Tucker, J. Blank, M. Ericson	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	8/7/2007	Review the Company's updated model reflecting revised 5 year plan	2.2	\$750	\$1,650	A3
Blank	Jacob M.	JMB	Partner	8/8/2007	Call with J. Whitson, S. Gale, B. Sparks, Skadden, H. Tucker and M. Ericson regarding updated tax model and open technical issues.	0.6	\$750	\$450	A3
Blank	Jacob M.	JMB	Partner	8/8/2007	Discussing open tax technical issues with Skadden.	1.4	\$750	\$1,050	A3
Ericson	Molly	ME	Manager	8/8/2007	Call with E. Sensenbrenner and A. Feinberg (Skadden) in preparation for call with Client. (Discussed tax forecast model and L5 vs. L6 analysis.)	0.6	\$550	\$330	A3
Ericson	Molly	ME	Manager	8/8/2007	Call with J. Whitson, S. Gale, B. Sparks, Skadden, H. Tucker and J. Blank regarding updated tax model and open technical issues.	0.5	\$550	\$275	A3
Ericson	Molly	ME	Manager	8/8/2007	Reviewing recently filed schedule 13d for potential 382 implications	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	8/8/2007	Reviewing updated tax model.	0.2	\$550	\$110	A3
Tucker	Howard J.	HJT	Partner	8/8/2007	Reviewing and discussing open tax technical issues with Skadden.	3.6	\$750	\$2,700	A3
Kelley	Daniel F.	DFK	Partner	8/10/2007	Conf. call with R. Ward to discuss bankruptcy tax model.	1.0	\$680	\$680	A3
Blank	Jacob M.	JMB	Partner	8/13/2007	Weekly status call with the Company and attorneys.	0.9	\$750	\$675	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	8/13/2007	Discussion with R. Ward regarding status and action items from weekly status call.	0.4	\$550	\$220	A3
Tosto	Cathy I.	CIT	Partner	8/13/2007	Call with R. Ward on model assumptions around pension.	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	8/13/2007	Conference call with D. Kelley, M. Erickson, and R. Ward related to new 382 models and emergence date issues	1.1	\$680	\$748	A3
Tosto	Cathy I.	CIT	Partner	8/13/2007	Discussion with S. Eisenstein on pension issue and related email follow-up	1.1	\$680	\$748	A3
Tosto	Cathy I.	CIT	Partner	8/13/2007	Prepare summary of emergence date timing cost	0.9	\$680	\$612	A3
Tosto	Cathy I.	CIT	Partner	8/13/2007	Review email from J. Whitson related to emergence date issues	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	8/13/2007	Review pension deduction issue impacting 382 and rbil analysis	2.9	\$680	\$1,972	A3
Tucker	Howard J.	HJT	Partner	8/13/2007	Weekly status call with the Company and attorneys.	1.6	\$750	\$1,200	A3
Tucker	Howard J.	HJT	Partner	8/13/2007	Reviewing updated five year plan in preparation for call with the Company and counsel.	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Executive Director	8/13/2007	Discussion with D. Kelley, C. Tosto and M. Ericson regarding implications of emergence in December vs. emergence in January	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	8/13/2007	Participate in weekly status update call. Discussed changes to five year plan, potential benefit of (l)(5) and other matters	1.6	\$750	\$1,200	A3
Ward	Richard D.	RDW	Executive Director	8/13/2007	Review updated five year forecast tax calculations prepared by S. Gale	2.3	\$750	\$1,725	A3
Tosto	Cathy I.	CIT	Partner	8/14/2007	Discuss pension deduction issue with S. Eisenstien	0.4	\$680	\$272	A3
Tucker	Howard J.	HJT	Partner	8/14/2007	Reviewing updated tax model.	1.8	\$750	\$1,350	A3
Eisenstein	Stephen N.	SNE	Senior Manager	8/15/2007	Tax deductions and timing related to potential \$1.0B contribution to the defined benefit pension plan.	1.1	\$650	\$715	A3
Tosto	Cathy I.	CIT	Partner	8/15/2007	Discuss with T. Tamer emergence date issue.	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	8/15/2007	Prepare email and illustration for call regarding emergence date issue.	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	8/15/2007	Discuss with D. Kelley emergence date issue.	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	8/15/2007	Prepare materials for tasks to be completed on bankruptcy emergence	1.9	\$680	\$1,292	A3
Blank	Jacob M.	JMB	Partner	8/16/2007	Reviewing updated tax model.	0.6	\$750	\$450	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Eisenstein	Stephen N.	SNE	Senior Manager	8/16/2007	Tax deductions and timing related to potential \$1.0B contribution to the defined benefit pension plan.	1.9	\$650	\$1,235	A3
Ericson	Molly	ME	Manager	8/16/2007	Updating tax forecast model for additional scenario.	1.4	\$550	\$770	A3
Tosto	Cathy I.	CIT	Partner	8/16/2007	Call with T. Tamer, D. Kelley, and S. Sheckell regarding bankruptcy emergence date issue	0.7	\$680	\$476	A3
Tosto	Cathy I.	CIT	Partner	8/16/2007	Follow-up on change date issue - emergence date versus confirmation date	0.9	\$680	\$612	A3
Tosto	Cathy I.	CIT	Partner	8/16/2007	Pension contribution - discussion with S. Eisenstein on his review of the memo on deduction issue	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	8/16/2007	Review/revise memo detailing pension contribution issues	2.3	\$680	\$1,564	A3
Tucker	Howard J.	HJT	Partner	8/16/2007	Reviewing updated tax model.	1.8	\$750	\$1,350	A3
Blank	Jacob M.	JMB	Partner	8/17/2007	Discuss potential 351 transaction with H. Tucker and R. Ward.	0.9	\$750	\$675	A3
Tosto	Cathy I.	CIT	Partner	8/17/2007	Meet with D. Kelley to review materials to summarize bankruptcy tax tasks	0.5	\$680	\$340	A3
Tosto	Cathy I.	CIT	Partner	8/17/2007	Review S. Eisenstein's changes/comments to pension memo and forward to L. Buchbinder with comments accordingly.	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	8/17/2007	Review and revise memo detailing pension contribution issues	1.1	\$680	\$748	A3
Tucker	Howard J.	HJT	Partner	8/17/2007	Discuss potential 351 transaction with R. Ward and J. Blank	1.2	\$750	\$900	A3
Tucker	Howard J.	HJT	Partner	8/17/2007	Review Skadden memo	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	8/17/2007	Discuss potential 351 transaction with H. Tucker and J. Blank	1.2	\$750	\$900	A3
Ward	Richard D.	RDW	Executive Director	8/17/2007	Review Skadden memo relative to (l)(5)	1.2	\$750	\$900	A3
Ward	Richard D.	RDW	Executive Director	8/17/2007	Review updates to tax model	0.8	\$750	\$600	A3
Blank	Jacob M.	JMB	Partner	8/19/2007	Reviewing Skadden memo on Sec. 382(l)(5).	1.4	\$750	\$1,050	A3
Ward	Richard D.	RDW	Executive Director	8/19/2007	Review Skadden Sec. 382(l)(5) memo, provide comments to H. Tucker accordingly.	1.2	\$750	\$900	A3
Blank	Jacob M.	JMB	Partner	8/20/2007	Weekly status call with Company, attorneys, R. Ward, H. Tucker, and M. Ericson.	0.4	\$750	\$300	A3
Blank	Jacob M.	JMB	Partner	8/20/2007	Participate in call with S. Gale, H. Tucker and R. Ward regarding internal restructuring of the Steering business	1.6	\$750	\$1,200	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	8/20/2007	Discussion with H. Tucker, R. Ward and C. Tosto regarding tax implications of potential asset sale.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	8/20/2007	Weekly status call with Company, attorneys, R. Ward, H. Tucker, and J. Blank	0.4	\$550	\$220	A3
Tosto	Cathy I.	CIT	Partner	8/20/2007	Call with H. Tucker and R. Ward on Steering sale issue	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	8/20/2007	Call with J. Whitson related to IRS settlement	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	8/20/2007	Conference call with S. Gale, B. Sparks, R. Ward, M. Erickson, H. Tucker, J. Blank, and C. Gross regarding emergence issues	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	8/20/2007	Discussion with M. Mukhtar debriefing on emergence call and issues requiring follow-up and timeline of emergence	0.7	\$680	\$476	A3
Tucker	Howard J.	HJT	Partner	8/20/2007	362 issue conference call	2.8	\$750	\$2,100	A3
Ward	Richard D.	RDW	Executive Director	8/20/2007	Call with H. Tucker and M. Ericson to discuss open modeling issues and Skadden memo	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	8/20/2007	Participate in call with S. Gale, H. Tucker and J. Blank regarding internal restructuring of the Steering business	1.2	\$750	\$900	A3
Ward	Richard D.	RDW	Executive Director	8/20/2007	Weekly status call with Company, attorneys, H. Tucker, J. Blank and M. Ericson.	0.5	\$750	\$375	A3
Blank	Jacob M.	JMB	Partner	8/21/2007	Review technical issues associated with internal restructuring.	1.1	\$750	\$825	A3
Ericson	Molly	ME	Manager	8/21/2007	Status discussion with R. Ward and H. Tucker.	0.3	\$550	\$165	A3
Tosto	Cathy I.	CIT	Partner	8/21/2007	Discuss pension issue with S. Sirkin	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	8/21/2007	Review open issues - new 358 (h) issues	1.8	\$750	\$1,350	A3
Blank	Jacob M.	JMB	Partner	8/22/2007	Call with Company regarding 362 issue	1.4	\$750	\$1,050	A3
Tucker	Howard J.	HJT	Partner	8/22/2007	362 issue conference call	1.4	\$750	\$1,050	A3
Sirkin	Stuart A.	SAS	Executive Director	8/23/2007	Review of 404a6 deduction issue	2.0	\$750	\$1,500	A3
Tucker	Howard J.	HJT	Partner	8/23/2007	Delphi - cases discussion	2.6	\$750	\$1,950	A3
Ward	Richard D.	RDW	Executive Director	8/23/2007	Respond to email question from S. Gale regarding 382 statement for tax return	0.8	\$750	\$600	A3
Blank	Jacob M.	JMB	Partner	8/27/2007	Weekly status call with the Company and attorneys.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	8/27/2007	Discussions with R. Ward, H. Tucker, B. Jorlando, M. Sells, and K. Haggard regarding the Company's changes in 2003-2005 NOLs.	0.6	\$550	\$330	A3
Ericson	Molly	ME	Manager	8/27/2007	Reviewing SEC filings for 382 purposes.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	8/27/2007	Status discussion with R. Ward and H. Tucker.	0.2	\$550	\$110	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	8/27/2007	Updates to tax model for future repatriation estimate.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	8/27/2007	Weekly status call with the Company and the attorneys.	0.6	\$550	\$330	A3
Moore	Shani	SM	Senior	8/27/2007	Retrieving and reviewing Schedule 13 filings in preparation for weekly status call.	0.7	\$400	\$280	A3
Moore	Shani	SM	Senior	8/27/2007	Weekly status call with the Company and the attorneys.	0.6	\$400	\$240	A3
Tucker	Howard J.	HJT	Partner	8/27/2007	New cases conference call	1.6	\$750	\$1,200	A3
Ward	Richard D.	RDW	Executive Director	8/27/2007	Weekly status call with the Company and attorneys.	0.6	\$750	\$450	A3
Eisenstein	Stephen N.	SNE	Senior Manager	8/28/2007	Pension contribution deductibility - call to discuss memo.	0.9	\$650	\$585	A3
Eisenstein	Stephen N.	SNE	Senior Manager	8/28/2007	Pension contribution deductibility - edit memo.	1.1	\$650	\$715	A3
Sirkin	Stuart A.	SAS	Executive Director	8/28/2007	Review and research on 404a6 memo	1.6	\$750	\$1,200	A3
Tosto	Cathy I.	CIT	Partner	8/28/2007	Conference call with S. Eisenstein and S. Sirkin related to pension deduction issue	1.1	\$680	\$748	A3
Sirkin	Stuart A.	SAS	Executive Director	8/29/2007	Review and research on 404a6 memo	1.2	\$750	\$900	A3
Tosto	Cathy I.	CIT	Partner	8/29/2007	Review and revise pension deduction memo	0.7	\$680	\$476	A3
Sirkin	Stuart A.	SAS	Executive Director	8/30/2007	Review and research on 404a6 memo	1.2	\$750	\$900	A3
Tosto	Cathy I.	CIT	Partner	8/30/2007	Review, address questions, and modify pension memo	0.9	\$680	\$612	A3
<b>A3 Project Subtotal:</b>						<b>107.9</b>		<b>\$75,804</b>	
<b>Tax International - A3</b>									
Havai	Peter	PH	Manager	8/6/2007	Answer questions received from S. Huysmans regarding proposed transfer of Hungary sub to Lux SA or Sarl.	0.8	\$550	\$440	A3
Havai	Peter	PH	Manager	8/6/2007	Review and reply to email received from S. Huysmans regarding further clarification on the legal form of the Hungarian company shown as LLC.	0.4	\$550	\$220	A3
Huysmans	Serge	SH	Partner	8/6/2007	Preparation of e-mail to B. Sparks re; overview of foreign tax consequences on share transfers in Argentina, Belgium, Czech Republic, Romania, Singapore and Sweden.	2.2	\$750	\$1,650	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huysmans	Serge	SH	Partner	8/6/2007	Transfer tax considerations related to latest proposed reorganization plan - Preparation and sending of questionnaire submitted to all countries involved (Belgium, Czech Republic, Hungary, Romania, Turkey, Morocco, South Africa and Singapore).	1.6	\$750	\$1,200	A3
Karaskova	Jana	JK	Senior Manager	8/6/2007	Prepare response to U.S. team regarding proposed transfer of Czech sub to Lux SA or Sarl.	0.7	\$650	\$455	A3
Karaskova	Jana	JK	Senior Manager	8/6/2007	Discuss draft responses regarding proposed transfer of Czech sub to Lux SA or Sarl with Czech partner.	0.6	\$650	\$390	A3
Karaskova	Jana	JK	Senior Manager	8/6/2007	Research Czech law to confirm application to proposed transfer of Czech sub.	0.9	\$650	\$585	A3
Keown	Karen M.	KMK	Senior Manager	8/6/2007	Discuss Delphi's revised Polish planning and next steps with M. Mukhtar.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	8/6/2007	Follow-up with foreign affiliates regarding proposed transfer of Delphi subs to Lux SCS/Sarl structure	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	8/6/2007	Forward correspondence to A. Voortman & S. Huysmans re: Polish civil transactions tax and implications to Delphi's proposed planning.	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	8/6/2007	Review email correspondence from S. Huysmans to foreign affiliates on Delphi international restructuring re: transfer to foreign subs into Lux structure. (Forward to E&Y Turkey to request input on Turkish tax consequences.)	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	8/6/2007	Update slide deck for proposed international restructuring and offshore financing plan.	1.2	\$600	\$720	A3
Keown	Karen M.	KMK	Senior Manager	8/6/2007	Walk through revisions to Delphi slide deck with G. Kilts.	1.6	\$600	\$960	A3
Keown	Karen M.	KMK	Senior Manager	8/6/2007	Work on slide deck with G. Kilts for international restructuring and offshore financing transaction.	3.7	\$600	\$2,220	A3
Kilts JR.	George W.	GWK	Staff	8/6/2007	Work on slide deck with K. Keown for international restructuring and offshore financing transaction.	3.9	\$160	\$624	A3
Kilts JR.	George W.	GWK	Staff	8/6/2007	Work on International Restructuring Offshore Financing and Local Country Debt Pushdown Slides German slides	2.8	\$160	\$448	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kilts JR.	George W.	GWK	Staff	8/6/2007	Work on International Restructuring Offshore Financing and Local Country Debt Pushdown Slides Polish and Brazil slides	2.4	\$160	\$384	A3
Kilts JR.	George W.	GWK	Staff	8/6/2007	Walk through revisions to Delphi slide deck with K. Keown.	1.6	\$160	\$256	A3
Magrath	James M.	JMM	Senior Manager	8/6/2007	Tax treatment on transfer of shares per S. Huysmans request dated 8/5/07 - (UK)	1.3	\$650	\$845	A3
Mukhtar	Mark J.	MJM	Partner	8/6/2007	Delphi Intl: review slide deck and work through issues.	3.4	\$680	\$2,312	A3
Parsch	Kazuyo T.	KTP	Senior Manager	8/6/2007	Transfer of Singapore sub and related Singaporean tax matters - discussion with H. Yee going over her draft responses, comments on responses for revision purposes; specific issues associated with Chapter 11 and potential changes in shareholder.	0.5	\$650	\$325	A3
Randall	James	JR	Manager	8/6/2007	Research issues on proposed UK shares transfer to Lux Sarl and SA and provide response to U.S. team accordingly.	1.6	\$550	\$880	A3
Van Haelst	Hans	HVH	Senior Manager	8/6/2007	Provide Belgium comments on proposed transfer of sub to Lux Sarl or SA.	0.8	\$650	\$520	A3
Van Haelst	Hans	HVH	Senior Manager	8/6/2007	Discussion with S. Huysman and Belgium partner regarding comments on proposed transfer of sub to Lux Sarl or SA.	0.4	\$650	\$260	A3
Voortman	Anna	AV	Partner	8/6/2007	Review and analysis of foreign memos to determine non-U.S. implications of collateralization structure.	0.8	\$750	\$600	A3
Wejcman	Pablo	PW	Senior Manager	8/6/2007	Argentine tax consequences on transactions proposed by S. Huysmans	2.8	\$650	\$1,820	A3
Wong	Hsin Yee	HYW	Senior	8/6/2007	Respond to email from S. Huysmans re Singapore tax implications arising from change in Delphi Singapore's ownership from U.S. company to Luxembourg company.	0.8	\$450	\$360	A3
Wong	Hsin Yee	HYW	Senior	8/6/2007	Discussion with K. Parsch regarding Singapore tax implications arising from change in Delphi Singapore's ownership from U.S. company to Luxembourg company.	0.7	\$450	\$315	A3
Havai	Peter	PH	Manager	8/7/2007	Research additional details on possible Hungarian tax impacts of interposing a non-group company.	0.9	\$550	\$495	A3



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Havai	Peter	PH	Manager	8/7/2007	Communicate findings to S. Huysman regarding research of additional details on possible Hungarian tax impacts of interposing a non-group company.	0.3	\$550	\$165	A3
Huysmans	Serge	SH	Partner	8/7/2007	Update to transfer of shares document sent to B. Sparks including, Slovakia, UK and Turkey.	0.6	\$750	\$450	A3
Keown	Karen M.	KMK	Senior Manager	8/7/2007	Conf call with B. Sparks and M. Mukhtar on status of international restructuring transaction, outstanding follow-up items, timing and next steps.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	8/7/2007	Conf call with M. Mukhtar and A. Maksymczak to discuss application of Polish transfer tax if DASHI contributes Poland to Lux for PECs	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	8/7/2007	Conf call with M. Mukhtar and A. Voortman on status of International Restructuring transactions and proposed revisions to slide deck.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	8/7/2007	Follow-up with foreign affiliates regarding potential transfer of shares to Lux, in particular Morocco, S. Africa and Turkey (tracking # of responses received from each jurisdiction).	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	8/7/2007	Preparing Delphi international restructuring files and documentation.	1.1	\$600	\$660	A3
Keown	Karen M.	KMK	Senior Manager	8/7/2007	Revisions to international restructuring transaction, including slide deck.	2.6	\$600	\$1,560	A3
Kilts JR.	George W.	GWK	Staff	8/7/2007	Work on International Restructuring Offshore Financing and Local Country Debt Pushdown Slides.	1.8	\$160	\$288	A3
Kilts JR.	George W.	GWK	Staff	8/7/2007	Updating international restructuring offshore financing and local country debt pushdown slides.	2.6	\$160	\$416	A3
Kilts JR.	George W.	GWK	Staff	8/7/2007	Updating M. Mukhtar's comments to international restructuring offshore financing and local country debt pushdown slides.	3.4	\$160	\$544	A3
Maksymczak	Agnieszka	AM	Senior Manager	8/7/2007	Conference call with M. Mukhtar & K. Keown re proposed changes to the Delphi planning	1.1	\$650	\$715	A3
Randall	James	JR	Manager	8/7/2007	Research additional UK issues associated with proposed UK shares transfer to Lux Sarl and SA.	1.4	\$550	\$770	A3
Rybarova	Lubica	LR	Manager	8/7/2007	Review of structure.	0.8	\$550	\$440	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rybarova	Lubica	LR	Manager	8/7/2007	Prepare comments regarding tax treatment of transfer of shares.	0.7	\$550	\$385	A3
Voortman	Anna	AV	Partner	8/7/2007	Research and analysis regarding the U.S. tax consequences of the offshore debt placement proposal and collateralization.	1.8	\$750	\$1,350	A3
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Correspondence with countries regarding QRM info request for int'l project.	0.6	\$140	\$84	A3
Bakke	Don	DWB	Senior Manager	8/8/2007	Review proposed transaction with A. Voortman.	1.6	\$650	\$1,040	A3
Hultman	Erik	EH	Executive Director	8/8/2007	Provide Swedish comments on proposed transfer of Swedish sub to Lux Sarl or SA to U.S. Team.	3.0	\$750	\$2,250	A3
Huysmans	Serge	SH	Partner	8/8/2007	Review of Delphi International Restructuring step-plan and comments to K. Keown.	1.6	\$750	\$1,200	A3
Huysmans	Serge	SH	Partner	8/8/2007	Review of responses from different jurisdiction of tax consequences on the transfer of shares to the Luxembourg holding company.	1.1	\$750	\$825	A3
Keown	Karen M.	KMK	Senior Manager	8/8/2007	Call with A. Voortman regarding revisions to slide deck for transfers directly from DASHI to Lux Sarl and revised Polish planning.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	8/8/2007	Review email from foreign affiliates regarding share transfers and summary of potential local country tax implications of transfer of subs to Lux.	1.3	\$600	\$780	A3
Keown	Karen M.	KMK	Senior Manager	8/8/2007	Work with G. Kilts on revisions to slide deck for A. Voortman, S. Huysmans, and A. Maksymczak's changes.	3.8	\$600	\$2,280	A3
Kilts JR.	George W.	GWK	Staff	8/8/2007	Work on International Restructuring Offshore Financing and Local Country Debt Pushdown revisions from A. Voortman, S. Huysmans and A. Maksymczak.	3.8	\$160	\$608	A3
Kilts JR.	George W.	GWK	Staff	8/8/2007	Work on International Restructuring Offshore Financing and Local Country Debt Pushdown Slides - pull E&P basis for entities in step 2 and create appendix for Foreign subs A&B.	2.8	\$160	\$448	A3
Kilts JR.	George W.	GWK	Staff	8/8/2007	Work on International Restructuring Offshore Financing and Local Country Debt Pushdown Slides revisions	3.6	\$160	\$576	A3
Maksymczak	Agnieszka	AM	Senior Manager	8/8/2007	Review of the deck of 08.07 and preparation of Polish tax comments accordingly.	2.4	\$650	\$1,560	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	8/8/2007	Discuss open int'l. issues with S. Huysmans, A. Voortman and K. Keown.	2.1	\$680	\$1,428	A3
Randall	James	JR	Manager	8/8/2007	Research UK stamp duty issues associated with proposed UK shares transfer to Lux Sarl and SA.	0.6	\$550	\$330	A3
Voortman	Anna	AV	Partner	8/8/2007	Research and analysis regarding the U.S. tax consequences of the offshore debt placement proposal and collateralization.	2.4	\$750	\$1,800	A3
Bakke	Don	DWB	Senior Manager	8/9/2007	Review proposed transaction with A. Voortman.	1.2	\$650	\$780	A3
Bakke	Don	DWB	Senior Manager	8/9/2007	Research proposed transaction.	1.3	\$650	\$845	A3
Huysmans	Serge	SH	Partner	8/9/2007	Tax consequences of proposed share transfers - Review of country responses.	0.9	\$750	\$675	A3
Huysmans	Serge	SH	Partner	8/9/2007	Tax consequences of proposed share transfers - Conference call with B. Sparks.	0.7	\$750	\$525	A3
Huysmans	Serge	SH	Partner	8/9/2007	Update to transfer of shares document sent to B. Sparks including, Slovakia, UK and Turkey.	0.7	\$750	\$525	A3
Keown	Karen M.	KMK	Senior Manager	8/9/2007	Answer M. Mukhtar's questions regarding U.S. tax implications of proposed transaction in v. 3 of slide deck.	0.9	\$600	\$540	A3
Keown	Karen M.	KMK	Senior Manager	8/9/2007	Follow-up with G. Kilts on Delphi transaction, timing of staffing and next steps.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	8/9/2007	Work on slide deck with G. Kilts for international restructuring, offshore financing transaction.	3.4	\$600	\$2,040	A3
Pouchard	Alexandre Jean-Paul Alain	AP	Manager	8/9/2007	Prepare email to Youssef re: transfer of shares in DAS Morocco by SCS to Luxembourg SARL and capital gain taxation of non resident issue	1.0	\$550	\$550	A3
Simpson	Kirsten L.	KLS	Partner	8/9/2007	Discuss plan of restructuring with D. Bakke and A. Voortman.	1.4	\$750	\$1,050	A3
Voortman	Anna	AV	Partner	8/9/2007	Research and analysis regarding the U.S. tax consequences of the offshore debt placement and collateralization structuring.	3.2	\$750	\$2,400	A3
Keown	Karen M.	KMK	Senior Manager	8/10/2007	Communicate status of international restructuring and offshore financing to M. Mukhtar, based on B. Spark's meeting with European Finance Team.	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	8/10/2007	Conf call with A. Voortman regarding outcome of B. Spark's meeting with European Finance and the impact on the proposed international restructuring and offshore financing.	0.2	\$600	\$120	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	8/10/2007	Communicate status to M. Mukhtar regarding outcome of B. Spark's meeting with European Finance and the impact on the proposed international restructuring and offshore financing.	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	8/10/2007	Review email correspondence regarding international restructuring transaction, including B. Spark's questions on slide deck and follow-up items with foreign affiliates on proposed share transfers.	1.2	\$600	\$720	A3
Randall	James	JR	Manager	8/10/2007	Research and discuss UK stamp duty issues associated with proposed UK shares transfer to Lux Sarl and SA.	0.6	\$550	\$330	A3
Van Haelst	Hans	HVH	Senior Manager	8/10/2007	Discuss comments on proposed transfer of Belgium sub to Lux with S. Huysmans.	0.3	\$650	\$195	A3
Keown	Karen M.	KMK	Senior Manager	8/13/2007	Follow-up with M. Mukhtar on status of Delphi international restructuring. Update him on discussions with client from previous week.	0.3	\$600	\$180	A3
Mukhtar	Mark J.	MJM	Partner	8/13/2007	Discussion with K. Keown on status of Delphi international restructuring.	0.3	\$680	\$204	A3
Mukhtar	Mark J.	MJM	Partner	8/13/2007	Follow-up discussion with B. Sparks regarding proposed revisions to step plan and potential U.S. tax implications of proposed international restructuring.	2.4	\$680	\$1,632	A3
Keown	Karen M.	KMK	Senior Manager	8/14/2007	Review B. Spark's updated macro step plan for international restructuring and offshore financing	0.6	\$600	\$360	A3
Mukhtar	Mark J.	MJM	Partner	8/14/2007	Review B. Spark's updated macro step plan for international restructuring and offshore financing	1.1	\$680	\$748	A3
Keown	Karen M.	KMK	Senior Manager	8/15/2007	Call with M. Mukhtar and A. Voortman re: B. Sparks revised offshore financing slide deck	0.9	\$600	\$540	A3
Keown	Karen M.	KMK	Senior Manager	8/15/2007	Research 358 tracking basis rules and consider how it relates to Delphi's proposed international restructuring	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	8/15/2007	Update step plan for international restructuring, including changes to Poland	1.3	\$600	\$780	A3
Voortman	Anna	AV	Partner	8/15/2007	Review revised step plan	1.6	\$750	\$1,200	A3
Bakke	Don	DWB	Senior Manager	8/16/2007	Research and review F Reorg Rules and Treatment of Boot in a Reorganization	1.4	\$650	\$910	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	8/16/2007	Call with A. Maksymczak to discuss Polish transfer tax implications associated with moving up timing of Polish restructuring	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	8/16/2007	Call with M. Mukhtar to discuss updated international restructuring plan and provide comments to B. Sparks.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	8/16/2007	Review B. Spark's updated step plan and compare to prior version. Consider U.S. tax implications of revised plan	0.9	\$600	\$540	A3
Keown	Karen M.	KMK	Senior Manager	8/16/2007	Review Brazil planning and consider ways to restructure Brazil restructuring to minimize tax expense	0.9	\$600	\$540	A3
Keown	Karen M.	KMK	Senior Manager	8/17/2007	Call with G. Kilts to discuss revisions to international restructuring plan	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	8/17/2007	Call with M. Mukhtar to discuss revised plan for offshore financing and international restructuring	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	8/17/2007	Discuss slide deck revisions with G. Kilts and M. Mukhtar.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	8/17/2007	Follow-up with E&Y Turkey on local country implications associated with transfer of Turkish subs	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	8/17/2007	Review Brazil planning and consider ways to restructure Brazil restructuring to minimize tax expense	0.5	\$600	\$300	A3
Keown	Karen M.	KMK	Senior Manager	8/17/2007	Update slide deck for Delphi international restructuring	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	8/17/2007	Update slide deck for revised international restructuring	1.7	\$600	\$1,020	A3
Kilts JR.	George W.	GWK	Staff	8/19/2007	Work on International Restructuring Offshore Financing and Local Country Debt Pushdown slides.	3.9	\$160	\$624	A3
Kilts JR.	George W.	GWK	Staff	8/19/2007	Work on International Restructuring Offshore Financing and Local Country Debt Pushdown Polish slides	0.4	\$160	\$64	A3
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Correspondence with C. Tosto regarding Delphi International Tax Project - Luxembourg.	0.1	\$140	\$14	A3
Bleeker	Alderik	AB	Manager	8/20/2007	Discussion with S. Huymans re: status and note to file	0.5	\$550	\$275	A3
Huysmans	Serge	SH	Partner	8/20/2007	Review of latest version of step-plan.	0.7	\$750	\$525	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	8/20/2007	Call with M. Mukhtar to discuss proposed planning for Brazil restructuring and U.S. consequences; consider other alternatives.	0.7	\$600	\$420	A3
Maksymczak	Agnieszka	AM	Senior Manager	8/20/2007	Analysis of the changed plan (of 08.19.2007) plus internal discussions with L. Ziolk	1.0	\$650	\$650	A3
Mukhtar	Mark J.	MJM	Partner	8/20/2007	Delphi - review international restructuring plan with various E&Y members.	2.8	\$680	\$1,904	A3
Anderson	Kelly M.	KMA	Staff	8/21/2007	Meeting with K. Keown to discuss slide deck revision project	1.5	\$200	\$300	A3
Aquino	Heather	HRA	Client Serving Associate	8/21/2007	Correspondence with S. Huysmans, D. Kelley and Romania regarding Romania tax work - billing and other information.	0.2	\$140	\$28	A3
Huysmans	Serge	SH	Partner	8/21/2007	Conference call with M. Mukhtar and K. Keown re: latest proposed step-plan and pending items.	0.3	\$750	\$225	A3
Keown	Karen M.	KMK	Senior Manager	8/21/2007	Call with S. Huysmans and M. Mukhtar to discuss outstanding local country issues associated with transfer of certain foreign subs to Lux.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	8/21/2007	Conf call with A. Voortman, M. Mukhtar and B. Sparks regarding Delphi international restructuring and offshore financing plan. Discuss U.S. consequences associated with each transaction step.	1.2	\$600	\$720	A3
Keown	Karen M.	KMK	Senior Manager	8/21/2007	Review updated step plan; consider tax implications.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	8/21/2007	Update slide deck for revised transaction steps.	0.5	\$600	\$300	A3
Keown	Karen M.	KMK	Senior Manager	8/21/2007	Staffing for Delphi international restructuring engagement - discuss with M. Mukhtar and T. Wetherington.	0.7	\$600	\$420	A3
Mukhtar	Mark J.	MJM	Partner	8/21/2007	Delphi - review updated deck with K. Keown, A. Voortman and B. Sparks.	2.9	\$680	\$1,972	A3
Voortman	Anna	AV	Partner	8/21/2007	Conference call with B. Sparks regarding final steps as proposed for offshore financing structure and collateralization.	0.6	\$750	\$450	A3
Voortman	Anna	AV	Partner	8/21/2007	Review of final steps as proposed for offshore financing structure and collateralization	0.7	\$750	\$525	A3
Anderson	Kelly M.	KMA	Staff	8/22/2007	Continued working on slide deck revisions; sent updated deck to K. Keown and M. Mukhtar accordingly.	2.1	\$200	\$420	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Anderson	Kelly M.	KMA	Staff	8/22/2007	Met with K. Keown to discuss some step changes.	0.4	\$200	\$80	A3
Anderson	Kelly M.	KMA	Staff	8/22/2007	Reviewed original slide deck and list of revisions	0.3	\$200	\$60	A3
Anderson	Kelly M.	KMA	Staff	8/22/2007	Revised slide deck to reflect changes made to steps and consolidation of steps	2.9	\$200	\$580	A3
Keown	Karen M.	KMK	Senior Manager	8/22/2007	Call with B. Sparks and M. Mukhtar re: timing of restructuring transaction.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	8/22/2007	Meet with K. Anderson to discuss revisions to be made to Delphi offshore financing slide deck	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	8/22/2007	Review Delphi updated slide deck	1.4	\$600	\$840	A3
Keown	Karen M.	KMK	Senior Manager	8/22/2007	Work on slide deck revisions with K. Andersen	0.6	\$600	\$360	A3
Mukhtar	Mark J.	MJM	Partner	8/22/2007	Delphi - review slide deck.	1.7	\$680	\$1,156	A3
Mukhtar	Mark J.	MJM	Partner	8/22/2007	Call with B. Sparks and K. Keown re: timing of restructuring transaction.	0.6	\$680	\$408	A3
Voortman	Anna	AV	Partner	8/22/2007	Review new basis regulations and the application to the debt	2.4	\$750	\$1,800	A3
Brandl	Florian	FB	Manager	8/23/2007	Delphi: German comments on international restructuring	0.9	\$550	\$495	A3
Huysmans	Serge	SH	Partner	8/23/2007	Discussion with M. Mukhtar re: latest step-plan re: practical considerations in relation to issuance of PECs and their redemption.	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	8/23/2007	Review of latest structure plan and related discussion with Luxembourg office.	0.4	\$750	\$300	A3
Keown	Karen M.	KMK	Senior Manager	8/23/2007	Call with A. Voortman and M. Mukhtar re: Delphi offshore financing plan	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	8/23/2007	Discuss Delphi status with M. Mukhtar and follow-up issues	0.6	\$600	\$360	A3
Menger	Jorg	JM	Partner	8/23/2007	Review of documents from client	1.1	\$750	\$825	A3
Mukhtar	Mark J.	MJM	Partner	8/23/2007	Review slide deck and work through issues	1.5	\$680	\$1,020	A3
Brandl	Florian	FB	Manager	8/24/2007	Delphi: German comments on international restructuring	0.6	\$550	\$330	A3
Huysmans	Serge	SH	Partner	8/24/2007	Discussion with A. Voortman re: latest step-plan re: practical considerations in relation to issuance of PECs and their redemption.	0.2	\$750	\$150	A3
Huysmans	Serge	SH	Partner	8/24/2007	Review of latest structure plan and related discussion with Luxembourg office.	0.5	\$750	\$375	A3
Keown	Karen M.	KMK	Senior Manager	8/24/2007	Call with M. Mukhtar on status of Delphi; follow-up on local country signoff on slide deck from Lux, Brazil, Germany and Poland	0.3	\$600	\$180	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Menger	Jorg	JM	Partner	8/24/2007	Review of step plan from client.	1.1	\$750	\$825	A3
Menger	Jorg	JM	Partner	8/24/2007	Review of step plan and slides from E&Y.	1.3	\$750	\$975	A3
Mukhtar	Mark J.	MJM	Partner	8/24/2007	Discussion w/ A. Voortman re: 358 regs and Poland	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MJM	Partner	8/24/2007	Discussion with S. Huysmans regarding open international issues.	0.5	\$680	\$340	A3
Huysmans	Serge	SH	Partner	8/27/2007	Conference call with M. Mukhtar, French Desk and Polish Desk regarding step-plan.	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Partner	8/27/2007	Review of step-plan related to polish funding.	1.4	\$750	\$1,050	A3
Keown	Karen M.	KMK	Senior Manager	8/27/2007	Call with M. Mukhtar and A. Maksymczak regarding Delphi Polish Planning	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	8/27/2007	Conf call with M. Mukhtar to discuss Heinz planning	0.3	\$600	\$180	A3
Kropiewnicki	Sarah E.	SEK	Staff	8/27/2007	Compare 08/27/07 Version of Step Plan with 08/21/07 Version of Step Plan to check for variances	0.4	\$200	\$80	A3
Maksymczak	Agnieszka	AM	Senior Manager	8/27/2007	Conference call re financing Poland from Lux scs.	1.9	\$650	\$1,235	A3
Maksymczak	Agnieszka	AM	Senior Manager	8/27/2007	Call with M. Mukhtar and K. Keown regarding Delphi Polish Planning	0.4	\$650	\$260	A3
Maksymczak	Agnieszka	AM	Senior Manager	8/27/2007	Discussion with L. Ziolek and M. Mukhtar re financing Poland from Lux scs.	1.7	\$650	\$1,105	A3
Mukhtar	Mark J.	MJM	Partner	8/27/2007	Discuss open international issues with S. Huysmans and A. Maksymczak	2.1	\$680	\$1,428	A3
Vallat	Frederic	FV	Executive Director	8/27/2007	Conference call w/ Lux Desk, Polish Desk and U.S. partner leveraging Poland through a French back to back	0.5	\$750	\$375	A3
Maksymczak	Agnieszka	AM	Senior Manager	8/28/2007	Conference call re financing Poland from Lux scs.	0.6	\$650	\$390	A3
Maksymczak	Agnieszka	AM	Senior Manager	8/28/2007	Discussion with L. Ziolek and M. Mukhtar re financing Poland from Lux scs.	0.4	\$650	\$260	A3
Mukhtar	Mark J.	MJM	Partner	8/28/2007	Discuss open international issues with B. Sparks	0.5	\$680	\$340	A3
Mukhtar	Mark J.	MJM	Partner	8/28/2007	Discuss open intl issues with A. Voortman	1.0	\$680	\$680	A3
Bakke	Don	DWB	Senior Manager	8/29/2007	Reviewing revised steps w/ K. Simpson and discuss issues and business purpose.	0.6	\$650	\$390	A3
Crouch	Nelson F.	NFC	Executive Director	8/29/2007	Discussion with K. Simpson regarding F Reorgs and section 301 distributions..	1.1	\$750	\$825	A3
Huysmans	Serge	SH	Partner	8/29/2007	Call with M. Mukhtar regarding latest proposed step-plan.	0.4	\$750	\$300	A3
Mukhtar	Mark J.	MJM	Partner	8/29/2007	Discuss J. Blank and H. Tucker distribution questions with A. Voortman	1.1	\$680	\$748	A3



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Randall	James	JR	Manager	8/29/2007	Follow-up discussion with UK partner regarding potential UK stamp duty implications of proposed UK share transfer.	0.8	\$550	\$440	A3
Simpson	Kirsten L.	KLS	Partner	8/29/2007	Discuss transaction steps with A. Voortman, D. Bakke, and N. Crouch	1.1	\$750	\$825	A3
Bakke	Don	DWB	Senior Manager	8/30/2007	Reviewing revised steps w/ K. Simpson and discuss issues and business purpose.	0.4	\$650	\$260	A3
Crouch	Nelson F.	NFC	Executive Director	8/30/2007	Discussion with K. Simpson regarding Section 368(a)(1)(F) and business purpose..	0.9	\$750	\$675	A3
Keown	Karen M.	KMK	Senior Manager	8/30/2007	Delphi account team meeting with D. Kelley, M. Mukhtar, C. Tosto, J. Hegelmann and K. Keown to discuss outstanding projects, etc.	1.4	\$600	\$840	A3
Mukhtar	Mark J.	MJM	Partner	8/30/2007	Discussion with D. Kelley, C. Tosto, K. Keown and J. Hegelmann re: open projects and status.	1.1	\$680	\$748	A3
Keown	Karen M.	KMK	Senior Manager	8/31/2007	Review correspondence from Turkey on transfer of Turkish subs to Lux and communicate tax consequences to A. Voortman, S. Huysmans, and M. Mukhtar accordingly.	0.4	\$600	\$240	A3
Keown	Karen M.	KMK	Senior Manager	8/31/2007	Follow-up on status of international restructuring with B. Sparks and M. Mukhtar.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	8/31/2007	Review correspondence on follow-up U.S. items and revised step plan.	0.3	\$600	\$180	A3
Mukhtar	Mark J.	MJM	Partner	8/31/2007	Review emergence plan restructuring rider.	1.1	\$680	\$748	A3
<b>A3 Project Subtotal:</b>						<b>193.1</b>		<b>\$106,297</b>	
<b>A3 Project Total:</b>						<b>301.0</b>		<b>\$182,101</b>	
<b>Fee Application</b>									
Aquino	Heather	HRA	Client Serving Associate	8/6/2007	Correspondence with M. Hosbach, J. Simon, K. Keown, N. Miller and international tax team regarding billing specifics for int'l project.	0.6	\$140	\$84	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	8/6/2007	Accumulation of information related to preparation of the fee application.	2.0	\$470	\$940	
Keown	Karen M.	KMK	Senior Manager	8/6/2007	Discuss billing for local jurisdictions with M. Mukhtar, D. Kelley and H. Aquino.	0.8	\$600	\$480	
Ranney	Amber C.	ACR	Senior	8/6/2007	Accumulation of information related to preparation of fee application.	0.7	\$275	\$193	
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Begin formatting July time and expense download for invoice preparation.	0.7	\$140	\$98	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Correspondence with A. Ranney regarding GT&E Corrections for July for invoice purposes.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Correspondence with B. Hamblin regarding July Invoice Detail.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	8/7/2007	Correspondence with J. Simpson, K. Asher and D. Kelley regarding billing specifics for int'l project.	0.6	\$140	\$84	
Denard	Ashley N.	AND	Intern	8/7/2007	Accumulation of information related to preparation of fee application.	0.4	\$100	\$40	
Kearns	Matthew R.	MRK	Senior	8/7/2007	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Begin formatting July time and expense download for invoice preparation.	2.4	\$140	\$336	
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Correspondence with N. Miller regarding July invoice accrual for the Company.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Correspondence with N. Miller regarding July Missing Descriptions.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Preparation of July Access database for bankruptcy billing process.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	8/8/2007	Update MASTER Employees and MASTER Code Combo for July invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	8/9/2007	Formatting July invoice per Court requirements.	1.6	\$140	\$224	
Keown	Karen M.	KMK	Senior Manager	8/9/2007	Correspondence with H. Aquino, D. Kelley, M. Mukhtar and foreign affiliates regarding bankruptcy approval process for work completed by foreign offices.	1.7	\$600	\$1,020	
Korovesis	Janine	JK	Intern	8/9/2007	Accumulation of information related to preparation of fee application.	0.4	\$100	\$40	
Aquino	Heather	HRA	Client Serving Associate	8/10/2007	Accumulation of information related to preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	8/10/2007	Correspondence with N. Miller regarding hours incurred in July for invoice purposes.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate Manager</b>	8/10/2007	Formatting July invoice per Court requirements.	2.6	\$140	\$364	
Boehm	Michael J.	MJB		8/10/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Craig	Tashawna N.	TNC	<b>Staff</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.5	\$140	\$70	
Gerber	Katherine A.	KAA	<b>Senior</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Horner	Kevin John	KJH	<b>Staff</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.8	\$220	\$176	
Keown	Karen M.	KMK	<b>Senior Manager</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.9	\$600	\$540	
Marold	Erick W.	EWM	<b>Senior</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Miller	Nicholas S.	NSM	<b>Manager</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.6	\$330	\$198	
Nicol	Jeremy M.	JMN	<b>Staff</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Pacella	Shannon M.	SMP	<b>Manager</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.3	\$330	\$99	
Pedersen	Erik	EP	<b>Senior</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.3	\$250	\$75	
Pochmara	Rose Christine	RCP	<b>Staff</b>	8/10/2007	Accumulation of information related to preparation of fee application.	2.1	\$140	\$294	
Schwandt	Lisa N.	LNS	<b>Staff</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Simpson	Emma-Rose S.	ESS	<b>Staff</b>	8/10/2007	Accumulation of information related to preparation of fee application.	1.3	\$220	\$286	
Simpson	Jamie	JS	<b>Senior Manager</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.5	\$470	\$235	
Stille	Mark Jacob	MJS	<b>Senior</b>	8/10/2007	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Aquino	Heather	HRA	<b>Client Serving Associate Staff</b>	8/14/2007	Begin reviewing and revising July invoice received from R. Shastry.	1.8	\$140	\$252	
Simpson	Emma-Rose S.	ESS		8/14/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	8/15/2007	Continue reviewing and revising July invoice received from R. Shastry.	1.4	\$140	\$196	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/16/2007	Continue reviewing and revising July invoice received from R. Shastry.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	8/16/2007	Correspondence with individuals regarding July Missing Descriptions.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	8/16/2007	Correspondence with J. Nicol regarding August expenses.	0.1	\$140	\$14	
Kearns	Matthew R.	MRK	Senior	8/16/2007	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Simpson	Jamie	JS	Senior Manager	8/16/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	8/17/2007	Accumulation of information related to preparation of fee application.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	8/17/2007	Continue reviewing and revising July invoice received from R. Shastry.	1.7	\$140	\$238	
Aquino	Heather	HRA	Client Serving Associate	8/17/2007	Work on July expenses for invoice.	0.9	\$140	\$126	
Boehm	Michael J.	MJB	Manager	8/17/2007	Accumulation of information related to preparation of fee application.	0.6	\$330	\$198	
Chamarro	Destiny D.	DDC	Staff	8/17/2007	Accumulation of information related to preparation of fee application.	0.7	\$220	\$154	
Chandler	Chase D.	CDC	Staff	8/17/2007	Accumulation of information related to preparation of fee application.	0.5	\$140	\$70	
Ciungu	Roxana M.	RMC	Staff	8/17/2007	Accumulation of information related to preparation of fee application.	1.2	\$140	\$168	
Craig	Tashawna N.	TNC	Staff	8/17/2007	Accumulation of information related to preparation of fee application.	0.6	\$140	\$84	
Gerber	Katherine A.	KAA	Senior	8/17/2007	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Horner	Kevin John	KJH	Staff	8/17/2007	Accumulation of information in preparation of the fee application.	0.8	\$220	\$176	
Keown	Karen M.	KMK	Senior Manager	8/17/2007	Accumulation of information related to preparation of fee application.	0.3	\$600	\$180	
Krabill	Aaron J.	AJK	Senior Manager	8/17/2007	Accumulation of information related to preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	8/17/2007	Accumulation of information related to preparation of fee application.	0.8	\$275	\$220	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	8/17/2007	Accumulation of information related to preparation of fee application.	0.6	\$140	\$84	
Pacella	Shannon M.	SMP	Manager	8/17/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Pochmara	Rose Christine	RCP	Staff	8/17/2007	Accumulation of information related to preparation of fee application.	2.4	\$140	\$336	
Ranney	Amber C.	ACR	Senior	8/17/2007	Accumulation of information related to preparation of fee application.	0.7	\$275	\$193	
Rothmund	Mario Valentin	MVR	Senior	8/17/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	
Schwandt	Lisa N.	LNS	Staff	8/17/2007	Accumulation of information related to preparation of fee application.	0.9	\$140	\$126	
Sheckell	Steven F.	SFS	Partner	8/17/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Zinger	Miriam R.	MRZ	Staff	8/17/2007	Accumulation of information related to preparation of the fee application.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	8/20/2007	Preparation of July 07 EXHIBIT D files for review by C. Tosto, S. Pacella, K. Keown and M. Ericson.	1.6	\$140	\$224	
Keown	Karen M.	KMK	Senior Manager	8/20/2007	Prepare Delphi billing analysis for July invoice.	0.2	\$600	\$120	
Pacella	Shannon M.	SMP	Manager	8/21/2007	Time spent to review hours charged for July invoice.	1.4	\$330	\$462	
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Correspondence with A. Menth regarding K. Asher's July Expenses for invoice purpose.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	8/22/2007	Follow-up correspondence regarding revisions to July invoice.	0.3	\$140	\$42	
Ericson	Molly	ME	Manager	8/22/2007	July invoice preparation.	0.4	\$550	\$220	
Keown	Karen M.	KMK	Senior Manager	8/22/2007	Discussion on billing for foreign offices with H. Aquino.	0.2	\$600	\$120	
Miller	Nicholas S.	NSM	Manager	8/22/2007	Review of the August invoice.	4.1	\$330	\$1,353	
Simpson	Jamie	JS	Senior Manager	8/22/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	8/23/2007	Revisions to the July invoice.	2.9	\$140	\$406	
Sheckell	Steven F.	SFS	Partner	8/23/2007	Review monthly invoice for submission to court	2.2	\$575	\$1,265	
Anibal	Christina J.	CJA	Staff	8/24/2007	Accumulation of information related to preparation of the fee application.	1.0	\$140	\$140	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	8/24/2007	Accumulation of information related to preparation of fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	8/24/2007	Correspondence with individuals regarding Delphi Time Descriptions for July invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	8/24/2007	Correspondence with N. Miller, A. Krabill and S. Pacella regarding July invoice expenses.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	8/24/2007	Work on July invoice summaries.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	8/24/2007	Work on revisions to the July invoice for finalization.	1.6	\$140	\$224	
Boehm	Michael J.	MJB	Manager	8/24/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Chamarro	Destiny D.	DDC	Staff	8/24/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Ciungu	Roxana M.	RMC	Staff	8/24/2007	Accumulation of information related to preparation of fee application.	1.2	\$140	\$168	
Horner	Kevin John	KJH	Staff	8/24/2007	Accumulation of information related to preparation of fee application.	0.7	\$220	\$154	
Krabill	Aaron J.	AJK	Senior Manager	8/24/2007	Accumulation of information related to preparation of the fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	8/24/2007	Accumulation of information related to preparation of fee application.	0.8	\$275	\$220	
Miller	Nicholas S.	NSM	Manager	8/24/2007	Accumulation of information related to preparation of fee application.	0.9	\$330	\$297	
Nicol	Jeremy M.	JMN	Staff	8/24/2007	Accumulation of information related to preparation of fee application.	0.4	\$140	\$56	
Pikos	Matthew C.	MCP	Senior	8/24/2007	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Pochmara	Rose Christine	RCP	Staff	8/24/2007	Accumulation of information related to preparation of fee application.	2.3	\$140	\$322	
Rothmund	Mario Valentin	MVR	Senior	8/24/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	
Schwandt	Lisa N.	LNS	Staff	8/24/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Sheckell	Steven F.	SFS	Partner	8/24/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Staff	8/24/2007	Accumulation of information related to preparation of the fee application.	1.1	\$220	\$242	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yoder	Bradley J.	BJY	Staff	8/24/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	8/25/2007	Work on July timekeeper summary for invoice finalization.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	8/27/2007	Coordination with B. Hamblin on July invoice finalization.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	8/27/2007	Finalization of July invoice for submission.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	8/27/2007	Work on July invoice packages for submission of monthly invoice.	1.1	\$140	\$154	
Boehm	Michael J.	MJB	Manager	8/30/2007	Accumulation of information related to preparation of fee application.	0.6	\$330	\$198	
Ciungu	Roxana M.	RMC	Staff	8/30/2007	Accumulation of information related to preparation of fee application.	1.1	\$140	\$154	
Horner	Kevin John	KJH	Staff	8/30/2007	Accumulation of information related to preparation of fee application.	0.7	\$220	\$154	
Krabill	Aaron J.	AJK	Senior Manager	8/30/2007	Accumulation of information related to preparation of fee application.	0.4	\$470	\$188	
Marold	Erick W.	EWM	Senior	8/30/2007	Accumulation of information related to preparation of fee application.	0.7	\$275	\$193	
Miller	Nicholas S.	NSM	Manager	8/30/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Pochmara	Rose Christine	RCP	Staff	8/30/2007	Accumulation of information related to preparation of fee application.	1.8	\$140	\$252	
Sheckell	Steven F.	SFS	Partner	8/30/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	8/30/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	
Chamarro	Destiny D.	DDC	Staff	8/31/2007	Accumulation of information related to preparation of fee application.	1.1	\$220	\$242	
Nicol	Jeremy M.	JMN	Staff	8/31/2007	Accumulation of information related to preparation of fee application.	0.7	\$140	\$98	
Pikos	Matthew C.	MCP	Senior	8/31/2007	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Simpson	Emma-Rose S.	ESS	Staff	8/30/2007	Accumulation of information related to preparation of fee application.	1.2	\$220	\$264	
Yoder	Bradley J.	BJY	Staff	8/31/2007	Accumulation of information related to preparation of fee application.	0.4	\$140	\$56	
Fee Application Preparation Total:						<u>103.8</u>		<u>\$24,859</u>	

**Exhibit D**  
**Delphi Corporation**  
**Summary of 2007 Fees by Professional**  
**For the Period September 1, 2007 through September 28, 2007**

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>2007 Consolidated Audit - A1</b>									
Simpson	Jamie	JS	<b>Senior Manager</b>	9/2/2007	Detail review of Thermal inventory workpapers.	2.4			A1
Asher	Kevin F.	KFA	<b>Partner</b>	9/3/2007	Attendance at the Audit Committee meeting	3.2			A1
Asher	Kevin F.	KFA	<b>Partner</b>	9/3/2007	Review of ISB No. 1 workpapers	3.3			A1
Rothmund	Mario Valentin	MVR	<b>Senior</b>	9/3/2007	Review of the Fixed Asset Thermal workpapers	8.1			A1
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/3/2007	Pulled financial statement information for various divisions from Hyperion.	0.6			A1
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/3/2007	Dayton-Performing audit procedures on the Thermal Dayton AR workpapers.	0.6			A1
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/3/2007	Dayton-Performing audit procedures on the Powertrain Dayton AR workpapers.	0.7			A1
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/3/2007	Dayton-Completing review notes and requesting additional information from the client for the Thermal division of the Dayton AR audit.	0.9			A1
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/3/2007	Dayton-Performing audit procedures on the Packard Dayton AR workpapers.	0.9			A1
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/3/2007	Dayton-Completing review notes and requesting additional information from the client for the Powertrain division of the Dayton AR audit.	1.1			A1
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/3/2007	Dayton-Completing review notes and requesting additional information from the client for the Packard division of the Dayton AR audit.	1.2			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/4/2007	Track down meeting minutes per M. Boehm.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/4/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/4/2007	Provide final copies of Rep Letter, Consent, Transmittal letter, etc. per M. Boehm for filing of 8k.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/4/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/4/2007	Correspondence with J. Simpson and S. Sheckell regarding final Independence Letter for Audit Committee.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/4/2007	Work on pre-approvals in preparation for meeting with J. Simpson and N. Miller.	2.8			A1
Ciungu	Roxana M.	RMC	Staff	9/4/2007	Reviewed Internal Audit's walkthrough of the Workstream application.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	9/4/2007	Identified application controls that are configurable to determine scope of TSRS review.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	9/4/2007	Discussed with D. Huffman batch job and program changes for SAP.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	9/4/2007	SAP update meeting with Internal Audit and client representatives.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	9/4/2007	Kick off meeting with Delphi Internal Audit and Kokomo team for the Workstream walkthrough and testing.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	9/4/2007	Downloaded E070 table information for PHR and PN1 and filtered it accordingly, to assist with the program change testing.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	9/4/2007	Updated SAP walkthrough for parts of logical access.	2.8			A1
Fitzpatrick	Michael J.	MJF	Partner	9/4/2007	Review of annual independence documentation.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/4/2007	Meeting with M. Kearns to discuss client assistance package content for interim audit procedures.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/4/2007	Prepare e-mail to A. Ranney re: tax control framework.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/4/2007	Coordination of tax update meeting.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	9/4/2007	Review control framework received via e-mail from A Ranney.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	9/4/2007	Preparation for Audit Committee meeting	1.6			A1
Henning	Jeffrey M.	JMH	Partner	9/4/2007	Participation in Audit Committee meeting	3.9			A1
Horner	Kevin John	KJH	Staff	9/4/2007	Assist J. Nicol with corporate interim substantive and walkthrough procedures.	1.4			A1
Horner	Kevin John	KJH	Staff	9/4/2007	Worked on corporate interim accounts receivable procedures.	1.7			A1
Horner	Kevin John	KJH	Staff	9/4/2007	E&S Audit: worked on the accounts receivable fluctuation analysis.	0.9			A1
Horner	Kevin John	KJH	Staff	9/4/2007	E&S Audit: completed documentation for intercompany interim substantive procedures.	1.1			A1
Horner	Kevin John	KJH	Staff	9/4/2007	E&S Audit: completed tie out of credit memos for accounts receivable testing.	1.6			A1
Kearns	Matthew R.	MRK	Senior	9/4/2007	Powertrain - Meeting with M. Kloss to discuss inventory counting via statistical sampling in anticipation of the September inventory.	1.0			A1
Kearns	Matthew R.	MRK	Senior	9/4/2007	Powertrain - Reviewing Delphi Corporate policy regarding physical inventories via statistical sampling selection as well as the Powertrain instructions on the subject matter.	1.4			A1
Kearns	Matthew R.	MRK	Senior	9/4/2007	Powertrain - Reviewing interim audit work performed by E&Y staff including JVs and FSCP process.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/4/2007	Finalization of Q2 workpapers.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/4/2007	Preparation of international fee estimates for review with B. Welsh.	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/4/2007	Discussion of upcoming Q3 accounting matters with A. Brazier.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/4/2007	Review of the test of control program for the divisional and international GAMx file.	1.2			A1
Miller	Nicholas S.	NSM	Manager	9/4/2007	Completion and review of workprograms for the treasury areas of the corporate audit.	2.6			A1
Miller	Nicholas S.	NSM	Manager	9/4/2007	Meeting with K. Asher to discuss the annual independence checklist.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	9/4/2007	Discussed PBC listing with S. Craig.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	9/4/2007	Performed payables substantive procedures.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	9/4/2007	Reviewed workpapers for items that had been received.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	9/4/2007	Performed fixed asset substantive procedures.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	9/4/2007	Thermal-Cleared fixed asset review notes.	0.6			A1
Pikos	Matthew C.	MCP	Senior	9/4/2007	Review of staff work performed relating to fixed assets at the Packard Division of Delphi.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/4/2007	Preparing the International GAMx file for distribution to our local teams.	9.2			A1
Schwandt	Lisa N.	LNS	Staff	9/4/2007	Pulled financial statement information for various divisions from Hyperion.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/4/2007	Dayton-Performing audit procedures on the Powertrain Dayton AR workpapers.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	9/4/2007	Dayton-Performing audit procedures on the Thermal Dayton AR workpapers.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	9/4/2007	Dayton-Performing audit procedures on the Packard Dayton AR workpapers.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	9/4/2007	Dayton-Completing review notes and requesting additional information from the client for the Powertrain division of the Dayton AR audit.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	9/4/2007	Dayton-Completing review notes and requesting additional information from the client for the Thermal division of the Dayton AR audit.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	9/4/2007	Dayton-Completing review notes and requesting additional information from the client for the Packard division of the Dayton AR audit.	1.7			A1
Sheckell	Steven F.	SFS	Partner	9/4/2007	Attend Audit Committee meeting	6.0			A1
Sheckell	Steven F.	SFS	Partner	9/4/2007	Review independence related matters	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	9/4/2007	DPSS - Added WCGW's and necessary associations for control RE-B7	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	9/4/2007	DPSS - Downloading email evidence provided by client.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	9/4/2007	DPSS - Re-wrote AR/AP workpapers to reflect finding and also recorded an SRD and SOCD accordingly.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	9/4/2007	DPSS - Obtained new variance explanation for AR based on review - this included obtaining last years recon and comparing detail as client was not able to provide satisfactory explanation	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	9/4/2007	DPSS - Performed XM sales testing - set-up spreadsheet for testing and inputting documentation provided by client . Work included going through 25 invoices.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	9/4/2007	DPSS - Reviewed XM testing workpapers and re-worked workpapers	3.9			A1
Simpson	Jamie	JS	Senior Manager	9/4/2007	Review of ICFC.	2.4			A1
Simpson	Jamie	JS	Senior Manager	9/4/2007	Completion of independence work for issuance of ISB letter.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/4/2007	Review of Thermal accrued liabilities.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/4/2007	Review of Thermal accounts payable workpapers.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/4/2007	Review of Thermal interim inventory workpapers.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2007	Discussion with J. Simpson regarding ASQ plan.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2007	Miscellaneous activities such as providing assistance to engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2007	Organization of 2007 meeting minute binder.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2007	Work on ASQ plan per J. Nemeroff.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2007	Correspondence with J. Simpson regarding final Independence Letter for B. Thelen.	0.2			A1
Asher	Kevin F.	KFA	Partner	9/5/2007	Review of audit planning matters	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/5/2007	Packard-Updated accounts receivable walkthrough to reflect the test of controls procedures performed.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2007	Packard-Reviewed financial statement close process walkthrough to ensure completeness prior to detail review.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2007	Packard- Updated GAMx to include all workpapers.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2007	Packard-Updated accounts payable walkthrough to reflect the test of controls procedures performed.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2007	Packard-Updated employee cost walkthrough to reflect the test of controls procedures performed.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2007	Packard-Updated fixed asset test of control template to reflect completed work.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2007	Packard-Updated fixed asset walkthrough to reflect the proper flow of transactions.	2.7			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2007	Packard-Reviewed all workpapers to obtain an understanding of status and open items relating to walkthroughs, test of controls and interim.	3.1			A1
Ciungu	Roxana M.	RMC	Staff	9/5/2007	Updated logical access portion of Hyperion walkthrough per M. Stille's comments.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	9/5/2007	Selected SAP changes management sample.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	9/5/2007	Met with D. Steis to discuss batch jobs for the SAP application.	1.0			A1
Ciungu	Roxana M.	RMC	Staff	9/5/2007	Updated Packard testing with response from D. Wojdyla and sent comments back to him accordingly.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	9/5/2007	Updated segregation of duties, terminations, periodic review and job scheduling section of the SAP walkthrough.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2007	Review of bankruptcy news, 8K filing and Auto-Beat daily.	1.1			A1
Horner	Kevin John	KJH	Staff	9/5/2007	Discussion with A. Ranney regarding accounts receivable aging bucket and differences with the E&S buckets.	0.4			A1
Horner	Kevin John	KJH	Staff	9/5/2007	E&S Audit: reviewed inventory interim worksteps in GAMx to determine testing needs.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/5/2007	E&S Audit: reviewed accrued liabilities work completed by M. Zinger.	1.2			A1
Horner	Kevin John	KJH	Staff	9/5/2007	E&S Audit: worked on clearing accounts receivable review notes from E. Marold.	1.2			A1
Horner	Kevin John	KJH	Staff	9/5/2007	E&S Audit: worked on test of controls summary to determine testing needs.	1.9			A1
Horner	Kevin John	KJH	Staff	9/5/2007	E&S Audit: reviewed inventory work completed by M. Zinger.	2.1			A1
Kearns	Matthew R.	MRK	Senior	9/5/2007	AHG - Reviewing interim audit workpapers prepared by E&Y staff members	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2007	Finalization with B. Welsh of 2007 ESSC fee allocation between local countries and E&Y Prague.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2007	Review of the test of control program for the divisional and international GAMx file.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2007	Meeting with B. Welsh to discuss proposal for BPO transition audit services.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2007	Meeting with B. Welsh to discuss status of 2007 audit planning in Europe.	2.7			A1
Miller	Nicholas S.	NSM	Manager	9/5/2007	Review of budget to actual for the current week.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/5/2007	Meeting with M. Fawcett, G. Irish and A. Ranney to discuss the SAS 70 review process for the current year audit.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	9/5/2007	Met with P. Sturkenboom regarding the needed documentation for accounts payable.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	9/5/2007	Reviewed prior year AP workpapers.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	9/5/2007	Prepared AP meeting agenda & list of needed documentation.	2.5			A1
Ranney	Amber C.	ACR	Senior	9/5/2007	Running the PASSA's for review.	2.0			A1
Ranney	Amber C.	ACR	Senior	9/5/2007	Preparing the International GAMx file for distribution to our local teams.	2.4			A1
Ranney	Amber C.	ACR	Senior	9/5/2007	Dayton-Detail reviewing AR workpapers.	3.1			A1
Ranney	Amber C.	ACR	Senior	9/5/2007	Meeting with M. Fawcett, N. Miller & G. Irish to discuss the Company's review of SAS 70's.	0.9			A1
Ranney	Amber C.	ACR	Senior	9/5/2007	Preparing slide presentation for Prague SSC meeting.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Updating GAMx for corrections and additions to the inherent risks assertions.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Revisions to the PASSA's.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Pulled financial statement information for various divisions from Hyperion.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Dayton-Performing audit procedures on the Thermal Dayton AR workpapers.	0.3			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Dayton-Completing review notes and requesting additional information from the client for the Powertrain division of the Dayton AR audit.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Dayton-Performing audit procedures on the Packard Dayton AR workpapers.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Dayton-Completing review notes and requesting additional information from the client for the Thermal division of the Dayton AR audit.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Dayton-Performing audit procedures on the Debit and Credit memos for the Dayton AR workpapers.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Dayton-Performing audit procedures on the Powertrain Dayton AR workpapers.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Dayton-Updated the AR Confirmation Procedures memo E2.2 for procedures and amounts used this year.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	9/5/2007	Dayton-Completing review notes and requesting additional information from the client for the Packard division of the Dayton AR audit.	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/5/2007	Review audit planning	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2007	DPSS - Cleared open items relating to freight in inventory calc.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2007	DPSS - Performed XM testing with additional documentation provided	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2007	DPSS - Reviewed open items and summarized request for client.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2007	DPSS - Discussion with client to reprint approximately 16 sample request as they previously provided last good received in 07 as opposed to last good received prior to 6/30	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2007	DPSS - Detailed all AR except XM testing. This included making inquiries of client.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2007	DPSS - Cleared reviewed notes	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/5/2007	Discussion with H. Aquino regarding fees schedule for J. Nemeroff.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/5/2007	Discussion with A. Ranney regarding Dayton status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/5/2007	Discussion with N. Miller regarding independence workpapers.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/5/2007	Preparation of agenda topics for meeting with D. Fidler.	0.6			A1
Tosto	Cathy I.	CIT	Partner	9/5/2007	Review and respond to India pre-approval	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2007	Work on actuals by division through July per N. Miller.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2007	Work on ASQ plan per J. Nemeroff.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2007	Meeting with J. Simpson and N. Miller regarding pre-approvals.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2007	Correspondence with A. Krabill and A. Ranney regarding stat reports status.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2007	Confirm stat reports received per A. Krabill.	0.4			A1
Asher	Kevin F.	KFA	Partner	9/6/2007	Review of audit planning matters	1.2			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Packard-Reviewed interim accounts receivable work.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Packard-Reviewed financial statement close process walkthrough to ensure completeness prior to detail review.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Packard-Updated GAMx to include all workpapers.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Packard-Update status meeting with M. Pikos to discuss interim procedures.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Packard-Updated fixed asset test of control template to reflect completed work.	0.6			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Packard-Reviewed all workpapers to obtain an understanding of status and open items relating to walkthroughs, test of controls and interim.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Packard-Updated employee cost walkthrough to reflect the test of controls procedures performed.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Packard-Updated fixed asset walkthrough to reflect the proper flow of transactions.	1.8			A1
Ciungu	Roxana M.	RMC	Staff	9/6/2007	Updated the Delphi status document.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	9/6/2007	Reviewed response from M. Stille regarding status of walkthroughs and testing.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	9/6/2007	Selected the batch jobs sample for SAP.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	9/6/2007	Updated NSJE memo for DGL and SAP with 2007 information.	1.6			A1
Gerber	Katherine A.	KAA	Senior	9/6/2007	Thermal - Interim testing of investments	0.2			A1
Gerber	Katherine A.	KAA	Senior	9/6/2007	Thermal - Follow-up on Accrued Liability review notes	0.3			A1
Gerber	Katherine A.	KAA	Senior	9/6/2007	Thermal - Meeting with J. Nicol for Interim Investment Testing	0.7			A1
Gerber	Katherine A.	KAA	Senior	9/6/2007	Thermal - Meeting with J. Simpson and J. Nicol for Interim Update	1.1			A1
Gerber	Katherine A.	KAA	Senior	9/6/2007	Thermal - Update GAMx for Interim detail review completed prior to having GAMx file	2.8			A1
Horner	Kevin John	KJH	Staff	9/6/2007	Assist L. Schwandt on corporate interim audit procedures.	0.7			A1
Horner	Kevin John	KJH	Staff	9/6/2007	E&S Audit: worked on clearing review notes from E. Marold in relation to investments interim procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	9/6/2007	E&S Audit: worked on test of controls.	0.6			A1
Horner	Kevin John	KJH	Staff	9/6/2007	E&S Audit: conducted initial review of the financial statement close process walkthrough as completed by L. Jin.	0.7			A1
Horner	Kevin John	KJH	Staff	9/6/2007	E&S Audit: worked on financial statement close test of controls	1.3			A1
Horner	Kevin John	KJH	Staff	9/6/2007	E&S Audit: worked on updating GAMx with paper profiles and sign-offs.	1.4			A1
Horner	Kevin John	KJH	Staff	9/6/2007	E&S Audit: worked on accounts payable substantive audit procedures.	1.9			A1
Huffman	Derek T.	DTH	Senior	9/6/2007	Review of SAP change management samples and approach	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	9/6/2007	Powertrain - Meeting with M. Hatzfeld to discuss Powertrain audit status	2.6			A1
Kearns	Matthew R.	MRK	Senior	9/6/2007	Powertrain - Reviewing interim work. Work included Accruals and JV testing.	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2007	Finalization of Q2 workpapers.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2007	Finalization with B. Welsh of 2007 ESSC fee allocation between local countries and E&Y Prague.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2007	Review of revised scoping memo and material weakness memo.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2007	Discussion with N. Miller regarding division teams testing of controls and reliance on management's testing.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2007	Meeting with B. Welsh to discuss proposal for BPO transition audit services.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2007	Meeting with B. Welsh to discuss status of 2007 audit planning in Europe.	1.4			A1
Marold	Erick W.	EWM	Senior	9/6/2007	Communication with D. Brewer regarding our 6/30/07 audit procedures related to balances on the HQ ledger and required supporting documentation.	1.4			A1
Miller	Nicholas S.	NSM	Manager	9/6/2007	Review of budget to actual for the current week.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/6/2007	Completion and review of workprograms for the treasury areas of the corporate audit.	4.4			A1
Miller	Nicholas S.	NSM	Manager	9/6/2007	Meeting with H. Aquino and J. Simpson to discuss independence and pre-approvals.	2.6			A1
Miller	Nicholas S.	NSM	Manager	9/6/2007	Bi-weekly update meeting with K. St. Romain.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	9/6/2007	Thermal-Met with J. Simpson and K. Gerber regarding review notes and investments.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	9/6/2007	Thermal-Performed investment substantive procedures.	2.4			A1
Pikos	Matthew C.	MCP	Senior	9/6/2007	Packard - Status update meeting with D. Chamorro.	0.6			A1
Pikos	Matthew C.	MCP	Senior	9/6/2007	Review of staff work in the revenue and expenses area for the Packard Division.	2.4			A1
Pikos	Matthew C.	MCP	Senior	9/6/2007	Review of staff work performed relating to accounts payable at the Packard Division.	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	9/6/2007	Review of staff work performed relating to fixed assets at the Packard Division.	3.3			A1
Ranney	Amber C.	ACR	Senior	9/6/2007	Making revisions to scope memo based on partner review comments.	1.4			A1
Ranney	Amber C.	ACR	Senior	9/6/2007	Dayton-Preparing slide deck for SSC update meeting with the Company.	1.2			A1
Ranney	Amber C.	ACR	Senior	9/6/2007	Meeting with J. Simpson, N. Miller & K. St. Romain for bi-weekly update on the IC group's testing.	1.3			A1
Ranney	Amber C.	ACR	Senior	9/6/2007	Preparing the 2007 statutory audit instructions.	3.1			A1
Schwandt	Lisa N.	LNS	Staff	9/6/2007	Performing audit procedures on the cash and debt accounts for information received from the client.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	9/6/2007	Dayton-Completing review notes and requesting additional information from the client for the Powertrain division of the Dayton AR audit.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/6/2007	Dayton-Completing review notes and requesting additional information from the client for the Thermal division of the Dayton AR audit.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/6/2007	Dayton-Performing audit procedures on the Packard Dayton AR workpapers.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/6/2007	Dayton-Performing audit procedures on the Thermal Dayton AR workpapers.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/6/2007	Dayton-Completing review notes and requesting additional information from the client for the Packard division of the Dayton AR audit.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/6/2007	Dayton-Performing audit procedures on the Powertrain Dayton AR workpapers.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	9/6/2007	Dayton-Performing audit procedures on the Debit and Credit memos for the Dayton AR workpapers.	0.8			A1
Sheckell	Steven F.	SFS	Partner	9/6/2007	Review audit planning	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/6/2007	Review international audit plan for 2007	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2007	DPSS - Discussed audit issues with C. Carlson.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2007	DPSS - Discussed promo rate process with K. Wougamon	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	9/6/2007	DPSS - Performed XM testing of sales transactions	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2007	DPSS - Obtained email from staff in order to review payroll testing.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2007	DPSS - Documented FSCP walkthrough	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2007	DPSS - Updated PPV testing with new documentation received	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2007	DPSS - Performed testing of controls in FSCP process	2.2			A1
Simpson	Jamie	JS	Senior Manager	9/6/2007	Review of prior year ACS workpapers.	1.4			A1
Simpson	Jamie	JS	Senior Manager	9/6/2007	Meeting with K. St. Romain, A. Ranney and N. Miller to discuss internal control testing status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/6/2007	Discussion with N. Miller and H. Aquino regarding pre-approval documentation.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/6/2007	Preparation of agenda topics for meeting with D. Fidler	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/6/2007	Discussion with K. Gerber and J. Nicol regarding Thermal status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/6/2007	Discussion with K. Gerber regarding review notes on Thermal.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2007	Correspondence with B. Hamblin and N. Miller regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2007	Obtain August invoice estimation for the Company per N. Miller.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2007	Work on ASQ plan per J. Nemeroff.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2007	Miscellaneous activities such as providing assistance to engagement team.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2007	Log in statutory audit deliverables.	0.7			A1
Asher	Kevin F.	KFA	Partner	9/7/2007	Review of audit planning matters	2.2			A1
Boehm	Michael J.	MJB	Manager	9/7/2007	Discussed Steering staffing with M. Kearns and D. Chamarro	0.6			A1
Boehm	Michael J.	MJB	Manager	9/7/2007	DPSS - Discussed control exceptions with E.R. Simpson.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/7/2007	DPSS Audit - Review of DPSS substantive and test of control workpapers	3.7			A1
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Update status meeting discussing divisional work program and overall status.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Packard-Discussed the DPSS aftermarket sales account receivable transfer with K. Horner and M. Pikos and the respective audit procedures required to be performed.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Packard-Update status meeting with M. Pikos to discuss interim procedures.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Packard-Performed a completeness check on the June trial balance to ensure that all accounts were looked at during interim procedures.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Packard-Reviewed interim accounts receivable work.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Packard-Completed fluctuation analysis for investment accounts.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Packard-Performed interim audit procedures relating to prepaid expenses.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	9/7/2007	Discussed with D. Huffman SAP status and logical access sample received.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	9/7/2007	Saved SAP logical access evidence received.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	9/7/2007	Reviewed evidence received to support SAP logical access testing.	2.2			A1
Horner	Kevin John	KJH	Staff	9/7/2007	Meeting with N. Miller to discuss corporate interim planning and interim staff assignments.	0.4			A1
Horner	Kevin John	KJH	Staff	9/7/2007	E&S Audit: discussion with E. Marold on accounts receivable aging buckets.	0.3			A1
Horner	Kevin John	KJH	Staff	9/7/2007	E&S Audit: prepared open items listing for weekly status update call.	0.4			A1
Horner	Kevin John	KJH	Staff	9/7/2007	E&S Audit: received XM royalty liabilities support for selections for accrued liabilities testing.	0.4			A1
Horner	Kevin John	KJH	Staff	9/7/2007	E&S Audit: summarized open items in an e-mail to send to the E&S accounting personnel.	0.4			A1
Horner	Kevin John	KJH	Staff	9/7/2007	E&S Audit: weekly status update call with E&S accounting personnel.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/7/2007	E&S Audit: made sample selections for shipping and receiving cut-off testing for plant DA31.	0.8			A1
Horner	Kevin John	KJH	Staff	9/7/2007	E&S Audit: followed-up on supporting documentation for plant DA26.	0.3			A1
Horner	Kevin John	KJH	Staff	9/7/2007	Update meeting to discuss interim audit status.	0.9			A1
Huffman	Derek T.	DTH	Senior	9/7/2007	Audit testing update call with D. Steis, G. Muma, and J. Jewell	0.7			A1
Kearns	Matthew R.	MRK	Senior	9/7/2007	Powertrain - Drafting procedures related to non-productive inventory observation	1.9			A1
Kearns	Matthew R.	MRK	Senior	9/7/2007	Powertrain - Reviewing estimate to complete and remaining budget.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2007	Review of edits to the ASM.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2007	Discussion with C. Anderson regarding current DPSS topics.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2007	Review of the test of control program for the divisional and international GAMx file.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2007	E&S division status update with E. Marold.	0.8			A1
Marold	Erick W.	EWM	Senior	9/7/2007	Implemented changes into the Multi-Location scoping memo based on feedback from S. Sheckell.	1.3			A1
Marold	Erick W.	EWM	Senior	9/7/2007	E&S Audit - Attended update call and communicated open audit items with E&S finance managers.	1.1			A1
Marold	Erick W.	EWM	Senior	9/7/2007	Reviewed the E&Y template of risks associated to significant processes and compared the mapping to the revised GAMx file.	3.7			A1
Marold	Erick W.	EWM	Senior	9/7/2007	Documented control reperformance guidelines for international teams.	1.3			A1
Miller	Nicholas S.	NSM	Manager	9/7/2007	Completion and review of workprograms for the treasury areas of the corporate audit.	0.6			A1
Miller	Nicholas S.	NSM	Manager	9/7/2007	Review of the treasury accounts in the balance sheet and consideration to the audit approach for the current year.	4.4			A1
Nicol	Jeremy M.	JMN	Staff	9/7/2007	Performed payable substantive procedures.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	9/7/2007	Update meeting to discuss interim audit status.	0.9			A1

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Pikos	Matthew C.	MCP	Senior	9/7/2007	Packard - Status update meeting with D. Chamorro.	0.6			A1
Pikos	Matthew C.	MCP	Senior	9/7/2007	Review of staff work performed relating to fixed assets at the Packard Division.	2.1			A1
Pikos	Matthew C.	MCP	Senior	9/7/2007	Review of staff work performed relating to accounts payable at the Packard Division.	3.9			A1
Ranney	Amber C.	ACR	Senior	9/7/2007	ACS-Coordinating details for ACS audit visit.	1.7			A1
Ranney	Amber C.	ACR	Senior	9/7/2007	Sending out international GAMx file and instructions.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	9/7/2007	AHG - Drafted Test of Control review related to the Financial Statement Close Process	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	9/7/2007	AHG - Drafted Financial Statement Close Process Walkthrough	4.4			A1
Schwandt	Lisa N.	LNS	Staff	9/7/2007	Pulled financial statement information for various divisions from Hyperion.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	9/7/2007	Formatted and sorted the 5% of account balance list for corporate.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	9/7/2007	Performing audit procedures on the cash and debt accounts for information received from the client.	3.5			A1
Schwandt	Lisa N.	LNS	Staff	9/7/2007	Dayton-Performing audit procedures on the Debit and Credit memos for the Dayton AR workpapers.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	9/7/2007	Update meeting to discuss audit status.	0.9			A1
Sheckell	Steven F.	SFS	Partner	9/7/2007	Review audit planning	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	9/7/2007	DPSS - Discussed Allied sales sweep between 210 and 280 with P. Kratz	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	9/7/2007	DPSS - Updated AR Confirm alternate procedures based new evidence received	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	9/7/2007	DPSS - Updated open items list and communicated to client R. Nedadur and M. Boehm.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	9/7/2007	DPSS - Reviewed revenue cycle workpapers	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	9/7/2007	DPSS - Reviewed employee cost workpapers	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	9/7/2007	DPSS - Reviewed XM testing worksteps	4.3			A1
Peters	Daniel T.	DT	Staff	9/8/2007	Powertrain - Watching Plant Safety video in order to enter the plant for inventory observation.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Peters	Daniel T.	DT	Staff	9/8/2007	Powertrain - Discussion with client on how the counts were going to go from their manually created tally sheets into SAP.	0.2			A1
Peters	Daniel T.	DT	Staff	9/8/2007	Powertrain - Observing the counters perform counts of the inventory.	0.2			A1
Peters	Daniel T.	DT	Staff	9/8/2007	Powertrain - Taking a tour of the Non-productive inventory cage	0.2			A1
Peters	Daniel T.	DT	Staff	9/8/2007	Powertrain - Completing the Physical Inventory Observation Checklist	0.3			A1
Peters	Daniel T.	DT	Staff	9/8/2007	Powertrain - Discussion with client regarding the inventory that was being counted and the process of picking the inventory items and counting the inventory.	0.9			A1
Peters	Daniel T.	DT	Staff	9/8/2007	Powertrain - Performing test counts.	2.2			A1
Ciungu	Roxana M.	RMC	Staff	9/9/2007	Finished reviewing the SAP sample received and sent E. Sam feedback accordingly.	1.2			A1
Boehm	Michael J.	MJB	Manager	9/10/2007	Prepared fee analysis schedule for S. Sheckell comparing Delphi to other automotive suppliers and similar sized companies.	1.7			A1
Boehm	Michael J.	MJB	Manager	9/10/2007	Discussion with C. Failer regarding Delphi staffing conflicts	0.2			A1
Cash	Kevin L.	KLC	Partner	9/10/2007	ITGC Status update call with M. Zaveri, J. Piazza and S. Pacella to review ITGC deficiencies and discuss procedures update.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	9/10/2007	Packard-Travel time to Warren, OH from Lake Orion to perform interim audit procedures on the Packard division.	3.9			A1
Ciungu	Roxana M.	RMC	Staff	9/10/2007	Updated status on GM walkthrough and testing.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	9/10/2007	Updated Packard walkthrough with comments from PwC.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	9/10/2007	Met with S. Pacella to go over testing questions.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	9/10/2007	Prepare email to D. Steis in regards to the logical access sample.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	9/10/2007	Tested new users access process in SAP.	4.7			A1
Conat	Arthur L.	ALC	Executive Director	9/10/2007	Review memo with question for J. Simpson.	0.4			A1
Craig	Tashawna N.	TNC	Staff	9/10/2007	Powertrain - Met w/ M. Koehn to discuss status of Fixed Asset testing	0.8			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	9/10/2007	Powertrain - Performed substantive testing of Fixed Assets	7.8			A1
Gerber	Katherine A.	KAA	Senior	9/10/2007	Thermal - Add signoffs to GAMx for FSCP that had been detail reviewed in AWS prior to migration	0.3			A1
Gerber	Katherine A.	KAA	Senior	9/10/2007	Thermal - Detail review of the sales and accounts receivable process test of controls.	0.7			A1
Gerber	Katherine A.	KAA	Senior	9/10/2007	Thermal - Detail review of the sales and accounts receivable process walkthrough.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/10/2007	Discussion with H Aquino re: billing and pre-approval process	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	9/10/2007	Tax team planning/update meeting for upcoming year end and emergence activities	1.4			A1
Horner	Kevin John	KJH	Staff	9/10/2007	E&S Audit: gave instructions to L. Jin for shipping and receiving cut-off and cash receipts controls testing.	0.6			A1
Horner	Kevin John	KJH	Staff	9/10/2007	E&S Audit: sent out requests for raw materials and finished goods testing for inventory.	0.6			A1
Horner	Kevin John	KJH	Staff	9/10/2007	E&S Audit: meeting with T. Derksen to discuss top 5 vendors and competitive bid process.	0.9			A1
Horner	Kevin John	KJH	Staff	9/10/2007	E&S Audit: worked on testing of controls for the financial statement close process.	1.6			A1
Horner	Kevin John	KJH	Staff	9/10/2007	E&S Audit: worked on test of controls documentation for revenue and expenditures.	2.4			A1
Horner	Kevin John	KJH	Staff	9/10/2007	E&S Audit: travel time from Troy, MI to Kokomo, IN.	4.1			A1
Jin	Lei	LJ	Staff	9/10/2007	E&S - Travel time from Williamston, Michigan to Kokomo, IN.	4.1			A1
Kearns	Matthew R.	MRK	Senior	9/10/2007	Powertrain - Reviewing test of controls work prepared in conjunction with the interim audit.	2.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/10/2007	Review of ASM and attachments.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/10/2007	Preparation of materials for meeting with M. Messina to discuss the status of various European audit matters and 2007 fee allocations.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/10/2007	Call with P. Rogers to discuss the status and prepare for the conference call with Delphi regarding the statutory audit of DCC and DCH in Hungary.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/10/2007	Correspondence with international teams to prepare for upcoming meeting with M. Messina.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/10/2007	Meeting with M. Messina to discuss various European audit matters.	1.3			A1
Marold	Erick W.	EWM	Senior	9/10/2007	Mapped Delphi's framework for revenue to our control testing plan and documented rationale for selected controls.	0.6			A1
Marold	Erick W.	EWM	Senior	9/10/2007	Mapped Delphi's framework for Employee cost to our control testing plan and documented rationale for selected controls.	2.1			A1
Marold	Erick W.	EWM	Senior	9/10/2007	Mapped Delphi's framework for Inventory to our control testing plan and documented rationale for selected controls.	2.1			A1
Marold	Erick W.	EWM	Senior	9/10/2007	Mapped Delphi's framework for Fixed Assets to our control testing plan and documented rationale for selected controls.	2.3			A1
Miller	Nicholas S.	NSM	Manager	9/10/2007	Budget to actual review through August.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/10/2007	Completion of planning summary memo for derivatives and hedging.	3.2			A1
Miller	Nicholas S.	NSM	Manager	9/10/2007	Review of Packard divisional workpapers, including prepaids and manual accruals.	4.1			A1
Pacella	Shannon M.	SMP	Manager	9/10/2007	Prepare email correspondence to E&Y Korea team to discuss 2007 audit procedures.	0.2			A1
Pacella	Shannon M.	SMP	Manager	9/10/2007	Email correspondence with Internal Audit re: status and feedback on review of management's testing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	9/10/2007	Internal status meeting with N. Miller regarding IT status.	0.4			A1
Pacella	Shannon M.	SMP	Manager	9/10/2007	Provide IT input into the ICFC	0.4			A1
Pacella	Shannon M.	SMP	Manager	9/10/2007	Conference call with E&Y China to discuss audit procedures and status.	0.6			A1
Pacella	Shannon M.	SMP	Manager	9/10/2007	Status meeting with R. Ciungu to provide feedback for questions re: IAS testing.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/10/2007	SOX Status Meeting with J. Piazza, B. Garvey, D. Bayles and K. Cash.	1.8			A1
Peters	Daniel T.	DT	Staff	9/10/2007	Powertrain - Documenting test counts.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	9/10/2007	Daily status meeting with the engagement team to discuss open items, progress to date, and other questions relating to the audit of the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/10/2007	Performing the walkthrough and narrative for the investments in unconsolidated entities held by the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/10/2007	Completing interim audit procedures relating to fixed assets at the Packard division.	3.3			A1
Pikos	Matthew C.	MCP	Senior	9/10/2007	Travel time from Rochester Hills, MI to Warren, OH to perform interim audit procedures on the Packard division of Delphi.	3.3			A1
Ranney	Amber C.	ACR	Senior	9/10/2007	Creating a client assistance list for our participant data testing.	0.9			A1
Ranney	Amber C.	ACR	Senior	9/10/2007	Setting up a schedule to track the status of 2006 Statutory Audit Reports.	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	9/10/2007	Meeting w/ Delphi account team	1.0			A1
Saimoua	Omar Issam	OIS	Staff	9/10/2007	Powertrain - Met with C. Bush to discuss the PBC list and open items.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	9/10/2007	Powertrain - Reviewed fixed asset substantive procedures.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	9/10/2007	Powertrain - Met with fixed asset manager to discuss substantive procedures testing with audit team member.	3.4			A1
Schwandt	Lisa N.	LNS	Staff	9/10/2007	Performing audit procedures on cash workpapers.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	9/10/2007	Performing audit procedures on debt workpapers.	3.4			A1
Schwandt	Lisa N.	LNS	Staff	9/10/2007	Gathering information from Hyperion for use in the quarterly audit for various areas.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	9/10/2007	Dayton-Performing follow-up procedures on open items still remaining with the client for Packard, Powertrain, Thermal, and Interior Dayton Divisions AR workpapers.	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/10/2007	Review audit planning workpapers	3.4			A1
Sheckell	Steven F.	SFS	Partner	9/10/2007	Tax coordination meeting	1.1			A1
Artale	Sabrina A.	SAA	Manager	9/11/2007	SAS review - review of comparable companies.	0.4			A1
Artale	Sabrina A.	SAA	Manager	9/11/2007	SAS review - refinement of draft memo.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/11/2007	Prepared fee analysis schedule for S. Sheckell comparing Delphi to other automotive suppliers and similar sized companies.	1.8			A1
Boehm	Michael J.	MJB	Manager	9/11/2007	DPSS - Coordination of Plainfield API with S. Bean (observer) and E. Medina (client contact).	0.4			A1
Boehm	Michael J.	MJB	Manager	9/11/2007	DPSS - Review of FSCP, Inventory and payroll workpapers.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2007	Packard-Began documenting restructuring accrual in order to complete interim audit procedures.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2007	Packard-Reviewed documents received from the division relating to fixed asset walkthrough for completeness.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2007	Packard-Discussed time sheets for salary employees with C. Verop in relation to the engineering accrual relating to prepaid expenses.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2007	Packard-Update status meeting with M. Pikos to discuss progress on open items.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2007	Packard-Cleared review notes relating to interim work on Accrued Liabilities.	3.1			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2007	Packard-Cleared review notes relating to interim work on Prepaid Expenses	3.1			A1
Craig	Tashawna N.	TNC	Staff	9/11/2007	Powertrain - Performed substantive testing of Fixed Assets	8.4			A1
Gerber	Katherine A.	KAA	Senior	9/11/2007	Participation in team fraud discussion call	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2007	Bi-weekly audit update meeting with T. Timko.	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	9/11/2007	Review billing accrual calculation and the pre-approval billing procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	9/11/2007	E&S Audit: meeting with C. Slater to discuss KDAC investment and reconciliation to audited financial statements.	0.7			A1
Horner	Kevin John	KJH	Staff	9/11/2007	E&S Audit: meeting with P. Balser to go over open items related to accounts receivable testing.	0.9			A1
Horner	Kevin John	KJH	Staff	9/11/2007	E&S Audit: completed documentation for intercompany substantive procedures.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/11/2007	E&S Audit: worked on accrued liabilities testing.	1.4			A1
Horner	Kevin John	KJH	Staff	9/11/2007	E&S Audit: worked on documentation for the investments walkthrough.	1.9			A1
Horner	Kevin John	KJH	Staff	9/11/2007	E&S Audit: worked on documentation for accounts payable substantive testing.	2.1			A1
Horner	Kevin John	KJH	Staff	9/11/2007	Delphi current topics discussion conference call.	1.1			A1
Huffman	Derek T.	DTH	Senior	9/11/2007	Discussion with S. Pacella regarding SAP audit findings.	0.3			A1
Jin	Lei	LJ	Staff	9/11/2007	E&S - Perform cutoff test for shipping/receiving of DA01	2.7			A1
Jin	Lei	LJ	Staff	9/11/2007	E&S - Perform cutoff test for shipping/receiving of DA31	3.1			A1
Jin	Lei	LJ	Staff	9/11/2007	E&S - Perform cutoff test for shipping/receiving of DA26	3.3			A1
Kearns	Matthew R.	MRK	Senior	9/11/2007	Powertrain - Reviewing interim audit work prepared by E&Y staff members	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2007	Division team audit status and team fraud discussion.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2007	Preparation of materials for meeting with M. Messina to discuss the status of various European audit matters and 2007 fee allocations.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2007	Conference call with B. Welsh and M. Gyrc to discuss control testing approach for the European shared service center.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2007	Conference call with P. Rogers, M. Messina and D. Lafleur to discuss DCC and DCH statutory audit matters.	1.3			A1
Marold	Erick W.	EWM	Senior	9/11/2007	Updated integrated audit scope memo to reflect our 2007 control assessment and planned use of others.	2.9			A1
Marold	Erick W.	EWM	Senior	9/11/2007	Prepared the 'Using the Work of Others' form which was updated to reflect AS5.	3.1			A1
Marold	Erick W.	EWM	Senior	9/11/2007	Mapped Delphi's framework for revenue to our control testing plan and documented rationale for selected controls.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	9/11/2007	Mapped Delphi's framework for expenditures to our control testing plan and documented rationale for selected controls.	2.1			A1
Miller	Nicholas S.	NSM	Manager	9/11/2007	Budget to actual review through August.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/11/2007	Participation in call for team fraud discussion.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/11/2007	Completion of planning summary memo for derivatives and hedging.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/11/2007	Meeting with M. Fawcett, R. Smithson and E. Marold to discuss entity level control testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/11/2007	Meeting with M. Fawcett and K. St. Romain to discuss findings to date in the procedures completed at the divisions.	1.4			A1
Miller	Nicholas S.	NSM	Manager	9/11/2007	Call with M. Pikos for status update of Packard interim procedures.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/11/2007	Review of Packard divisional workpapers, including prepaids and manual accruals.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/11/2007	Meeting with S. Sheckell, S. Pacella and J. Simpson to discuss the status of the ITGC testing.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	9/11/2007	Performed payables substantive procedures.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	9/11/2007	Review and prepare correspondence regarding needed documentation and meeting agendas for Corporate processes.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	9/11/2007	Thermal-Performed investment substantive procedures.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	9/11/2007	Thermal-Cleared fixed asset review notes.	3.2			A1
Pacella	Shannon M.	SMP	Manager	9/11/2007	Prepare meeting materials for status update meeting with core team.	0.4			A1
Pacella	Shannon M.	SMP	Manager	9/11/2007	TSRS Status Meeting - Attendees: N. Miller, J. Simpson, and S. Sheckell	0.7			A1
Pikos	Matthew C.	MCP	Senior	9/11/2007	Meeting with the engagement team to discuss the fraud risks identified for Delphi.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/11/2007	Completing interim audit procedures on the accounts payable accounts at the Packard Division.	0.3			A1
Pikos	Matthew C.	MCP	Senior	9/11/2007	Completing testing of control procedures on the expenditure cycle of the Packard Division.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	9/11/2007	Daily status meeting with the engagement team to discuss open items, progress to date, and other questions relating to the audit of the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/11/2007	Completing interim audit procedures relating to fixed assets at the Packard division.	2.4			A1
Pikos	Matthew C.	MCP	Senior	9/11/2007	Performing the walkthrough and narrative for the investments in unconsolidated entities held by the Packard Division.	3.8			A1
Ranney	Amber C.	ACR	Senior	9/11/2007	ACS-Reviewing prior year workpapers in preparation of 2007 audit over payroll and payables.	1.3			A1
Ranney	Amber C.	ACR	Senior	9/11/2007	Going through partner review comments on the PASSA's with J. Simpson.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/11/2007	Participating in the team fraud discussion for the 2007 audit.	1.3			A1
Ranney	Amber C.	ACR	Senior	9/11/2007	Dayton-Detail reviewing the AR CAAT workpapers.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	9/11/2007	Powertrain - Explained clearing notes to team member and obtained a status update accordingly.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	9/11/2007	Powertrain - Attended the fraud discussion meeting	1.8			A1
Saimoua	Omar Issam	OIS	Staff	9/11/2007	Powertrain - Performed walkthrough of the inventory process	5.6			A1
Schwandt	Lisa N.	LNS	Staff	9/11/2007	Compiling information for and preparing bank confirmations.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	9/11/2007	Performing interim audit procedures on cash workpapers.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	9/11/2007	Performing quarterly audit procedures on debt workpapers.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	9/11/2007	Gathering information from Hyperion for use in the quarterly audit for various areas.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	9/11/2007	Dayton-Performing follow-up procedures on open items still remaining with the client for Packard, Powertrain, Thermal, and Interior Dayton Divisions AR workpapers.	2.4			A1
Shapiro	Olga	OS	Staff	9/11/2007	FAS 142 - Review comparison companies as part of the FAS 142 expert review.	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/11/2007	Preparation for DOM meeting	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/11/2007	Review audit planning workpapers	2.4			A1
Sheckell	Steven F.	SFS	Partner	9/11/2007	Attend T. Timko update meeting	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/11/2007	Discussion with A. Ranney regarding ACS/MTC testing approach.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/11/2007	Conf. call with A. Krabill, M. Hatzfeld, N. Miller, M. Boehm, E. Marold, A. Ranney, M. Kearns to discuss fraud risks/other division topics.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/11/2007	Coordination of plant visits to Lockport and Rochester.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/11/2007	Discussion with A. Krabill regarding Hungary statutory audit status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/11/2007	Preparation of agenda for audit status meeting.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/11/2007	Meeting with M. Hatzfeld, E. Marold, M. Boehm, and N. Miller to discuss agenda topics for audit status meeting.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/11/2007	IT status call with N. Miller, S. Pacella, and S. Sheckell.	0.7			A1
Yang	Jinglu	JY	Senior	9/11/2007	Working on Prepaid Expenses	2.2			A1
Yang	Jinglu	JY	Senior	9/11/2007	Powertrain - Working on Financial Closing Process	5.8			A1
Artale	Sabrina A.	SAA	Manager	9/12/2007	SAS review - review of comparable companies.	1.4			A1
Artale	Sabrina A.	SAA	Manager	9/12/2007	SAS review - refinement of draft memo.	1.6			A1
Asher	Kevin F.	KFA	Partner	9/12/2007	Review of audit planning workpapers	3.7			A1
Boehm	Michael J.	MJB	Manager	9/12/2007	Discussion with M. Hatzfeld, N. Miller, S. Sheckell and A. Krabill regarding additional staffing.	1.6			A1
Boehm	Michael J.	MJB	Manager	9/12/2007	DPSS - Coordination of Plainfield API with S. Bean (observer) and E. Medina (client contact).	0.2			A1
Chamorro	Destiny D.	DDC	Staff	9/12/2007	Packard-Discussed intransit inventory with C. High and the related interim audit procedures.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	9/12/2007	Packard-Discussed time sheets for salary employees with C. Verop in relation to the engineering accrual relating to prepaid expenses.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	9/12/2007	Packard-Documented interim audit procedures testing relating to prepaid expenses.	0.4			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/12/2007	Packard-Discussed payroll analytic with T. Cooney to gain an understanding of accounts used.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2007	Packard-Documented vendor deposit agreements as part of the interim audit procedures relating to prepaid expenses.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2007	Packard-Update status meeting with M. Pikos to discuss progress on open items.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2007	Packard-Performed interim audit procedures relating to intercompany imbalance.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2007	Packard-Recalculated the payroll analytic provided by client. Performed the recalculation after it was discovered that a certain expense was excluded in error.	2.4			A1
Craig	Tashawna N.	TNC	Staff	9/12/2007	Powertrain - Met w/ M. Koehn to discuss status of Fixed Asset testing	0.4			A1
Craig	Tashawna N.	TNC	Staff	9/12/2007	Powertrain - Performed substantive testing of Fixed Assets	8.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2007	AHG - Review of 2007 audit plan with M. Kearns and M. Rothmund.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2007	Discussion with J. Brooks and B. Hoepner related to scope of upcoming Rochester site visit.	1.9			A1
Horner	Kevin John	KJH	Staff	9/12/2007	E&S Audit: meeting with W. McCain to review payroll timesheets in conjunction with payroll test of controls.	0.6			A1
Horner	Kevin John	KJH	Staff	9/12/2007	E&S Audit: Call with E. Marold to discuss update on interim audit procedures.	0.6			A1
Horner	Kevin John	KJH	Staff	9/12/2007	E&S Audit: pulled test count files off of SharePoint for plants DA26 and DA31.	0.6			A1
Horner	Kevin John	KJH	Staff	9/12/2007	E&S Audit: meeting with L. Jin to walk her through the tie out of test counts procedures.	0.7			A1
Horner	Kevin John	KJH	Staff	9/12/2007	E&S Audit: meeting with E. Brehm to go over material in-transit analysis.	0.8			A1
Horner	Kevin John	KJH	Staff	9/12/2007	E&S Audit: worked on review of "other" revenue and expense accounts.	1.2			A1
Horner	Kevin John	KJH	Staff	9/12/2007	E&S Audit: worked on review of financial statement close walkthrough and test of controls.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/12/2007	E&S Audit: updated GAMx for sign-offs and workpaper association.	1.9			A1
Jin	Lei	LJ	Staff	9/12/2007	E&S - Perform substantive tests of A/P-printing	1.1			A1
Jin	Lei	LJ	Staff	9/12/2007	E&S - Perform substantive tests of A/P-workpaper	2.1			A1
Jin	Lei	LJ	Staff	9/12/2007	E&S - Perform inventory test count for DA26 and DA31	3.4			A1
Kearns	Matthew R.	MRK	Senior	9/12/2007	AHG - Reviewing AHG interim audit PBC list	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2007	Review of ASM and attachments.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2007	Correspondence with international teams to prepare for upcoming meeting with M. Messina.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2007	European status update meeting with M. Messina and A. Ranney.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2007	Preparation of materials for meeting with M. Messina to discuss the status of various European audit matters and 2007 fee allocations.	3.4			A1
Marold	Erick W.	EWM	Senior	9/12/2007	Met with N. Miller and L. Schwandt to walk through the prior-year debt workpapers and discuss 2007 considerations.	1.6			A1
Marold	Erick W.	EWM	Senior	9/12/2007	Met with IAS to review initial results of their SAS 99 journal entry queries and modified scripts to reflect discussions.	2.1			A1
Miller	Nicholas S.	NSM	Manager	9/12/2007	Work on completion of sign-off of planning areas in GAMx.	1.9			A1
Miller	Nicholas S.	NSM	Manager	9/12/2007	Review of planning files related to the controls optimization.	2.4			A1
Miller	Nicholas S.	NSM	Manager	9/12/2007	Meeting with D. Puri and M. Fortunak to discuss cash scoping for 2007.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/12/2007	Time incurred to finalize derivative substantive audit workprogram.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/12/2007	Meeting with C. Zerull to discuss the status of Packard interim procedures.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	9/12/2007	Corporate-Met with L. Criss and J. Smith regarding fixed asset needed support.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	9/12/2007	Reviewed prior year papers to compile listing of needed support for fixed assets as well as agenda for meeting with L. Criss.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	9/12/2007	Performed payable substantive procedures.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	9/12/2007	Thermal-Discussed investment substantive procedures and review of managements testing.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	9/12/2007	Thermal-Discussed review of management's testing with J. Simpson	0.5			A1
Nicol	Jeremy M.	JMN	Staff	9/12/2007	Thermal-Performed investment substantive procedures.	2.9			A1
Pacella	Shannon M.	SMP	Manager	9/12/2007	Email correspondence with E&Y China and Korea team to discuss 2007 audit procedures/timing, etc.	0.4			A1
Pacella	Shannon M.	SMP	Manager	9/12/2007	Email correspondence with Internal Audit re: status and feedback on review of management's testing.	0.4			A1
Pikos	Matthew C.	MCP	Senior	9/12/2007	Completing interim audit procedures relating to fixed assets at the Packard division.	0.6			A1
Pikos	Matthew C.	MCP	Senior	9/12/2007	Daily status meeting with the engagement team to discuss open items, progress to date, and other questions relating to the audit of the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/12/2007	Performing the walkthrough and narrative for the investments in unconsolidated entities held by the Packard Division.	1.3			A1
Pikos	Matthew C.	MCP	Senior	9/12/2007	Performing the walkthrough and narrative for the legacy inventory system at the Packard Division.	2.7			A1
Pikos	Matthew C.	MCP	Senior	9/12/2007	Completing interim audit procedures on the accounts payable accounts at the Packard Division.	4.3			A1
Ranney	Amber C.	ACR	Senior	9/12/2007	Walking through planning items with S. Sheckell, A. Krabill & K. Asher.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/12/2007	Walking K. Asher through the planning activities for review in the GAMx file.	1.3			A1
Ranney	Amber C.	ACR	Senior	9/12/2007	Updating the PASSA's for partner review comments.	3.1			A1
Ranney	Amber C.	ACR	Senior	9/12/2007	Discussing scope analysis for international pension plan testing with J. Simpson.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/12/2007	Dayton-Detail reviewing AR confirm testing.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	9/12/2007	Dayton-AR confirm testing - going through open notes with L. Schwandt.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/12/2007	Meeting with M. Messina and A. Krabill to discuss the status of the 2006 Statutory Audits.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	9/12/2007	Powertrain - Met with fixed asset manager to discuss substantive procedures testing with audit team member.	1.3			A1
Saimoua	Omar Issam	OIS	Staff	9/12/2007	Powertrain - Discussed with Inventory clerk the inventory costing process and the inventory management process.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	9/12/2007	Powertrain - Met with C. Bush to discuss the PBC list and open items.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	9/12/2007	Powertrain - Reviewed fixed asset substantive procedures.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	9/12/2007	Compiling information for and preparing bank confirmations.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	9/12/2007	Performing interim audit procedures on cash workpapers.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	9/12/2007	Performing interim audit procedures on debt workpapers.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	9/12/2007	Gathering information from Hyperion for use in the interim audit for various areas.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	9/12/2007	Dayton-Performing follow-up procedures on open items still remaining with the client for Packard, Powertrain, Thermal, and Interior Dayton Divisions AR workpapers.	2.4			A1
Shapiro	Olga	OS	Staff	9/12/2007	FAS 142 - Review comparison companies as part of the FAS 142 expert review.	2.4			A1
Simpson	Jamie	JS	Senior Manager	9/12/2007	Preparation of summary for L. Gabbard on audit hours.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/12/2007	Review of ASM.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/12/2007	Discussion with A. Ranney and S. Sheckell regarding PASSA's.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/12/2007	Discussion with K. Asher, S. Sheckell and A. Krabill regarding planning review and status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/12/2007	Discussion with A. Ranney and S. Sheckell regarding demographic data testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/12/2007	Preparation of audit status agenda.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/12/2007	Review of DOM agenda.	1.6			A1
Boehm	Michael J.	MJB	Manager	9/13/2007	Discussion with E. Marold regarding test of control reperformance/review process.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/13/2007	Obtained understanding of inventory reports required for physical inventory performance.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/13/2007	Discussed corporate interim audit with J. Nicol.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/13/2007	DPSS - Coordination of Plainfield API with S. Bean (observer) and E. Medina (client contact).	0.8			A1
Boehm	Michael J.	MJB	Manager	9/13/2007	DPSS - Review of interim substantive workpapers	2.5			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Packard-Documented payroll time sheets relating to engineering accrual.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Packard-Documented interim audit procedures testing relating to prepaid expenses.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Packard-Documented vendor deposit agreements as part of the interim audit procedures relating to prepaid expenses.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Packard-Discussed payroll analytic with T. Cooney to gain an understanding of accounts used.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Packard-Update status meeting with M. Pikos to discuss progress on open items.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Packard-Performed interim audit procedures relating to intransit inventory.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Packard-Recalculated the payroll analytic provided by client. Performed the recalculation after it was discovered that a certain expense was excluded in error.	3.4			A1
Ciungu	Roxana M.	RMC	Staff	9/13/2007	Met with D. Steis to obtain logical access evidence.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	9/13/2007	Updated Treasury testing templates to include closing meeting follow-up items.	0.9			A1
Craig	Tashawna N.	TNC	Staff	9/13/2007	Powertrain - Met w/ G. Halleck and O. Saimoua to discuss substantive testing of fixed assets	0.4			A1
Craig	Tashawna N.	TNC	Staff	9/13/2007	Powertrain - Performed Test of Controls for Fixed Assets	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	9/13/2007	Powertrain - Performed walk through of the capital expenditure cycle	6.6			A1
Gerber	Katherine A.	KAA	Senior	9/13/2007	Thermal - Complete walkthrough documentation for investment process	0.4			A1
Gerber	Katherine A.	KAA	Senior	9/13/2007	Thermal - Detail review of investment substantive procedures	1.2			A1
Gerber	Katherine A.	KAA	Senior	9/13/2007	Thermal - Detail review of revenue and expense substantive procedures	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/13/2007	Preparation of bi-weekly agenda.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	9/13/2007	Routine audit status meeting with Delphi.	1.9			A1
Horner	Kevin John	KJH	Staff	9/13/2007	Worked on staffing of physical inventory observations occurring in September.	1.2			A1
Horner	Kevin John	KJH	Staff	9/13/2007	E&S Audit: meeting with R. Hofmann and F. Olsson to discuss raw materials testing and payroll analytic testing.	0.6			A1
Horner	Kevin John	KJH	Staff	9/13/2007	E&S Audit: updated GAMx file for sign-offs and association of documentation for test of controls and walkthroughs.	1.9			A1
Horner	Kevin John	KJH	Staff	9/13/2007	E&S Audit: worked on documentation for accounts payable substantive testing.	1.9			A1
Horner	Kevin John	KJH	Staff	9/13/2007	E&S Audit: completed testing and review of accrued liabilities for substantive audit.	2.1			A1
Horner	Kevin John	KJH	Staff	9/13/2007	E&S Audit: added open items to SharePoint for accounting personnel to view requests.	0.4			A1
Horner	Kevin John	KJH	Staff	9/13/2007	E&S Audit: completed test of controls documentation for investments process.	1.1			A1
Jin	Lei	LJ	Staff	9/13/2007	E&S - Translate Chinese tax invoices received by Delphi.	0.3			A1
Jin	Lei	LJ	Staff	9/13/2007	E&S - Meeting with M. Sanders for Prepaids-Denso	0.4			A1
Jin	Lei	LJ	Staff	9/13/2007	E&S - Perform cutoff test for shipping/receiving of DA31	0.4			A1
Jin	Lei	LJ	Staff	9/13/2007	E&S - Test of Prepaid-Denso	0.6			A1
Jin	Lei	LJ	Staff	9/13/2007	E&S - Perform cutoff test for shipping/receiving of DA26	0.7			A1
Kearns	Matthew R.	MRK	Senior	9/13/2007	Powertrain - Reviewing interim audit work performed by staff members	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/13/2007	Review of latest version of the e-Room.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/13/2007	E&S - Status update for the E&S procedures with E. Marold.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/13/2007	Correspondence with E&Y Hungary team regarding the status of the statutory audit of DCC and DCH.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/13/2007	Review of material for bi-weekly audit status update.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/13/2007	Bi-weekly audit status update meeting with T. Timko, J. Williams, B. Thelen, D. Bayles, T. Tamer, S. Sheckell, M. Hatzfeld and J. Simpson.	1.2			A1
Marold	Erick W.	EWM	Senior	9/13/2007	Prepared a detailed schedule outlining which controls we should place reliance on management's testing and what procedures at a minimum should be performed by management to place reliance.	2.7			A1
Marold	Erick W.	EWM	Senior	9/13/2007	Participated in the Bi-Weekly meeting with the Delphi SOX group.	0.9			A1
Marold	Erick W.	EWM	Senior	9/13/2007	Met with M. Fawcett to discuss status of entity level control testing and issues to date.	1.4			A1
Marold	Erick W.	EWM	Senior	9/13/2007	Team fraud discussion and subsequent documentation.	0.0			A1
Marold	Erick W.	EWM	Senior	9/13/2007	Participated in the AABS AC Project call regarding Delphi's pre-approval database.	1.3			A1
Miller	Nicholas S.	NSM	Manager	9/13/2007	Budget to actual review through August.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/13/2007	Work on completion of sign-off of planning areas in GAMx.	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/13/2007	Time incurred to finalize derivative test of control program.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	9/13/2007	Discussed AP substantive procedures.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	9/13/2007	Discussed fixed asset procedures with M. Boehm.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	9/13/2007	Performed prepaid substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	9/13/2007	Performed AP substantive procedures.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	9/13/2007	Performed fixed asset substantive procedures.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	9/13/2007	Thermal - Performed investment substantive procedures.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	9/13/2007	Thermal-Discussed thermal procedures with K. Gerber.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	9/13/2007	Daily status meeting with the engagement team to discuss open items, progress to date, and other questions relating to the audit of the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/13/2007	Completing interim audit procedures on the accounts payable accounts at the Packard Division.	1.3			A1
Pikos	Matthew C.	MCP	Senior	9/13/2007	Completing interim audit procedures relating to fixed assets at the Packard division.	2.3			A1
Pikos	Matthew C.	MCP	Senior	9/13/2007	Performing the walkthrough and narrative for the legacy inventory system at the Packard Division.	5.2			A1
Ranney	Amber C.	ACR	Senior	9/13/2007	ACS-Reviewing prior year workpapers in preparation of 2007 audit over payroll and payables.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/13/2007	Updating the PASSA's for partner review comments.	1.4			A1
Ranney	Amber C.	ACR	Senior	9/13/2007	Making updates to planning documents based on review comments.	1.6			A1
Ranney	Amber C.	ACR	Senior	9/13/2007	Discussing scope analysis for international pension plan testing with J. Simpson.	1.6			A1
Ranney	Amber C.	ACR	Senior	9/13/2007	Dayton-Meeting with K. St. Romain and P. Viviano to discuss results of management's testing at Dayton.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	9/13/2007	Powertrain - Explained clearing notes to team member and obtained a status update.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	9/13/2007	Powertrain - Met with fixed asset manager and discussed substantive procedures testing with audit team member.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	9/13/2007	Powertrain - Performed walkthrough of the inventory process	4.8			A1
Schwandt	Lisa N.	LNS	Staff	9/13/2007	Performing quarterly audit procedures on debt workpapers.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	9/13/2007	Meeting with L. Criss to discuss bank accounts in the cash workpapers to determine materiality.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	9/13/2007	Performing interim audit procedures on cash workpapers.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	9/13/2007	Compiling information for and preparing bank confirmations.	2.4			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	9/13/2007	Gathering information from Hyperion for use in the interim audit for various areas.	0.3			A1
Schwandt	Lisa N.	LNS	Staff	9/13/2007	Dayton-Performing follow-up procedures on open items still remaining with the client for Packard, Powertrain, Thermal, and Interior Dayton Divisions AR workpapers.	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/13/2007	Review budget activity	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/13/2007	Discussion with A. Ranney regarding ACS testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/13/2007	Audit status meeting with T. Timko, J. Williams, T. Tamer, D. Bayles, B. Thelen, J. Henning, S. Sheckell, M. Hatzfeld and A. Krabill.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/13/2007	Conf. call with M. Beischel and J. Henning to discuss outsourcing initiative.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/13/2007	Discussion with K. Gerber regarding Thermal status.	0.3			A1
Yang	Jinglu	JY	Senior	9/13/2007	Discussion with C. Ferber on Property Tax	0.8			A1
Yang	Jinglu	JY	Senior	9/13/2007	Powertrain - Working on Powertrain accrual liabilities	7.2			A1
Boehm	Michael J.	MJB	Manager	9/14/2007	Discussed corporate interim audit with J. Nicol.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/14/2007	Discussed AP CAAT with E. Marold, A. Ranney and J. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/14/2007	DPSS - Coordination of Plainfield API with S. Bean (observer) and E. Medina (client contact).	0.2			A1
Boehm	Michael J.	MJB	Manager	9/14/2007	Contacted A. Kulikowski to discuss Q3 calendar	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2007	Packard-Documented interim audit procedures testing relating to prepaid expenses.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2007	Packard-Reviewed all requested documents and receipt of support in preparation for update meeting with C. Zerull.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2007	Packard-Update status meeting with M. Pikos to discuss progress on open items.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2007	Packard-Drafted vendor deposit memo relating to collectibilty of deposits.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2007	Packard-Travel time to Lake Orion from Warren, OH to perform interim audit procedures on the Packard division.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	9/14/2007	Checked the activity logs for CC IDs and downloaded the sample information.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	9/14/2007	Updated Treasury testing templates to include closing meeting follow-up items.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	9/14/2007	Met with P. Long to give him the NSJE information.	1.5			A1
Ciungu	Roxana M.	RMC	Staff	9/14/2007	Tested new user access process for SAP. Additional information received.	2.7			A1
Craig	Tashawna N.	TNC	Staff	9/14/2007	Powertrain - Performed walk through of the capital expenditure cycle	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/14/2007	Powertrain - Met with T. Le to discuss control testing of Fixed Assets	1.2			A1
Craig	Tashawna N.	TNC	Staff	9/14/2007	Powertrain - Performed Test of Controls for Fixed Assets	5.8			A1
Horner	Kevin John	KJH	Staff	9/14/2007	E&S Audit: meeting with D. Stevens and F. Olsson to discuss raw materials price testing.	0.3			A1
Horner	Kevin John	KJH	Staff	9/14/2007	E&S Audit: meeting with L. Denny to discuss testing of "Other" revenue and expense accounts.	0.4			A1
Horner	Kevin John	KJH	Staff	9/14/2007	E&S Audit: prepared open items listing for weekly status call with E&S personnel.	0.4			A1
Horner	Kevin John	KJH	Staff	9/14/2007	E&S Audit: status update call with E. Marold, R. Hofmann, and F. Olsson.	0.4			A1
Horner	Kevin John	KJH	Staff	9/14/2007	E&S Audit: completed employee cost test of controls.	0.7			A1
Horner	Kevin John	KJH	Staff	9/14/2007	E&S Audit: meeting with M. Fernung to discuss competitive bid process for top 5 vendors.	0.8			A1
Horner	Kevin John	KJH	Staff	9/14/2007	E&S Audit: worked on documentation for accounts payable substantive testing.	0.8			A1
Horner	Kevin John	KJH	Staff	9/14/2007	E&S Audit: travel time from Kokomo, IN to Troy, MI.	4.1			A1
Jin	Lei	LJ	Staff	9/14/2007	E&S - Revise Financial Statement Closing Procedure based on review notes	0.3			A1
Jin	Lei	LJ	Staff	9/14/2007	E&S - Travel time to Williamston, Michigan from Kokomo, IN.	3.9			A1
Kearns	Matthew R.	MRK	Senior	9/14/2007	AHG - Reviewing AHG audit plan	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/14/2007	Review of ASM and attachments.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	9/14/2007	Cleared review notes from N. Miller related to our procedures for selecting controls to test for the 2007 audit.	1.9			A1
Marold	Erick W.	EWM	Senior	9/14/2007	E & S Audit - Met with A. Krabill to discuss status of the E&S audit.	1.1			A1
Marold	Erick W.	EWM	Senior	9/14/2007	E & S Audit - Participated in the status update call for E&S and summarized open items accordingly.	1.3			A1
Marold	Erick W.	EWM	Senior	9/14/2007	E & S Audit - Detail reviewed A/R workpapers related to manual cash application.	2.2			A1
Miller	Nicholas S.	NSM	Manager	9/14/2007	Budget to actual review through August.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/14/2007	Meeting with D. Puri and M. Fortunak to discuss cash scoping for 2007.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/14/2007	Meeting with T. Krause and D. Buriko to discuss various derivative accounting topics.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/14/2007	Time incurred to finalize derivative test of control program.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	9/14/2007	Discussed prepaid procedures.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	9/14/2007	Compiled a listing of needed support related to prepaids.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	9/14/2007	Thermal-Cleared fixed asset review notes.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	9/14/2007	Thermal-Performed inventory cutoff procedures.	1.4			A1
Pikos	Matthew C.	MCP	Senior	9/14/2007	Completing interim audit procedures on the accounts payable accounts at the Packard Division.	0.3			A1
Pikos	Matthew C.	MCP	Senior	9/14/2007	Completing interim audit procedures relating to fixed assets at the Packard division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/14/2007	Daily status meeting with the engagement team to discuss open items, progress to date, and other questions relating to the audit of the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/14/2007	Performing the walkthrough and narrative for the legacy inventory system at the Packard Division.	2.1			A1
Pikos	Matthew C.	MCP	Senior	9/14/2007	Travel time from Warren, OH back to Rochester Hills, MI after performing interim audit procedures on the Packard division.	3.4			A1
Ranney	Amber C.	ACR	Senior	9/14/2007	Updating the PASSA's for partner review comments.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	9/14/2007	Updates to planning documents based on review comments.	3.2			A1
Ranney	Amber C.	ACR	Senior	9/14/2007	Discussing scope analysis for international pension plan testing with J. Simpson.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/14/2007	Dayton-Going over status of open items with J. Simpson.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	9/14/2007	AHG - Performed FSCP walkthrough related procedures	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	9/14/2007	Thermal - Review of fixed asset walkthrough	0.9			A1
Saimoua	Omar Issam	OIS	Staff	9/14/2007	Powertrain - Met with fixed asset manager and discussed substantive procedures testing with audit team member.	0.6			A1
Saimoua	Omar Issam	OIS	Staff	9/14/2007	Powertrain - Met with C. Bush to discuss the PBC list and open items.	1.4			A1
Saimoua	Omar Issam	OIS	Staff	9/14/2007	Powertrain - Discussed with Inventory clerk the inventory costing process and the inventory management process.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	9/14/2007	Powertrain - Performed walkthrough of the inventory process	5.8			A1
Schwandt	Lisa N.	LNS	Staff	9/14/2007	Meeting with M. Gunkelman and J. Volek to discuss open debt items remaining.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	9/14/2007	Compiling information for and preparing bank confirmations.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	9/14/2007	Performing quarterly audit procedures on debt workpapers.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	9/14/2007	Performing quarterly audit procedures on cash workpapers.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	9/14/2007	Gathering information from Hyperion for use in the interim audit for various areas.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	9/14/2007	Dayton-Performing follow-up procedures on open items still remaining with the client for Packard, Powertrain, Thermal, and Interior Dayton Divisions AR workpapers.	1.6			A1
Simpson	Jamie	JS	Senior Manager	9/14/2007	Discussion with A. Ranney regarding ACS testing strategy.	1.3			A1
Simpson	Jamie	JS	Senior Manager	9/14/2007	Discussion with E. Marold, M. Boehm and A. Ranney regarding AP interim testing responsibilities.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/14/2007	Meeting with A. Ranney, E. Clauson and B. Pettingil to discuss planning for 2007 audit.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/14/2007	Dayton - Review of agenda for meeting with D. Fidler.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/14/2007	Dayton - Discussion with A. Ranney regarding AR confirmation status.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/14/2007	Discussion with J. Brooks and M. Hatzfeld regarding plant visit to Rochester.	0.3			A1
Bean	Stephanie A.	SAB	Staff	9/15/2007	DPSS - Completion of physical inventory observation procedures at the Plainfield Inventory.	7.0			A1
Boehm	Michael J.	MJB	Manager	9/15/2007	DPSS Audit - Discussed Plainfield inventory observation with S. Bean	0.3			A1
Pacella	Shannon M.	SMP	Manager	9/15/2007	Manager review of GM walkthroughs and testing and provide review comments accordingly.	2.8			A1
Ciungu	Roxana M.	RMC	Staff	9/16/2007	Reviewed GM comments from S. Pacella.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	9/16/2007	Checked status of application testing and prepared email to B. Garvey regarding AP49 users testing.	0.3			A1
Horner	Kevin John	KJH	Staff	9/16/2007	E&S Audit: travel time from Troy, MI to Kokomo, IN for interim audit on the E&S Division.	4.4			A1
Marold	Erick W.	EWM	Senior	9/16/2007	E&S Audit - Travel time from Berkley, MI to Kokomo, IN for interim audit procedures at the E&S division.	4.1			A1
Simpson	Jamie	JS	Senior Manager	9/16/2007	Review of PASSA's.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/16/2007	Dayton - Review of agenda for D. Fidler audit status meeting.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/16/2007	Thermal - General review of payroll walkthrough.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/16/2007	General review of Thermal interim workpapers.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/17/2007	Correspondence with K. Rasmussen regarding badge, network access, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/17/2007	Meeting coordination for engagement team.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate Partner</b>	9/17/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Cash	Kevin L.	KLC		9/17/2007	Conference call for status update with J. Piazza, M. Zaveri, B. Garvey, and S. Pacella re ITGC status update and deficiencies noted by Delphi and PwC.	1.7			A1
Chamarro	Destiny D.	DDC	<b>Staff</b>	9/17/2007	Packard-Renamed all client prepared walkthrough of controls to be in accordance with E&Y's format.	0.7			A1
Chamarro	Destiny D.	DDC	<b>Staff</b>	9/17/2007	Packard-Discussed with N. Miller the accounts payable walkthrough.	0.8			A1
Chamarro	Destiny D.	DDC	<b>Staff</b>	9/17/2007	Packard-Updated Accrued Liabilities analytic with client explanations.	0.9			A1
Chamarro	Destiny D.	DDC	<b>Staff</b>	9/17/2007	Packard-Updated Other Income analytic with client explanations.	0.9			A1
Chamarro	Destiny D.	DDC	<b>Staff</b>	9/17/2007	Packard-Discussed with M. Pikos the open items relating to the interim audit procedures and delegation of work.	1.1			A1
Chamarro	Destiny D.	DDC	<b>Staff</b>	9/17/2007	Packard-Documented the engineering accrual for the prepaid expense account.	1.9			A1
Chamarro	Destiny D.	DDC	<b>Staff</b>	9/17/2007	Packard-Performed audit procedures relating to the restructuring accrual.	2.1			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	9/17/2007	Powertrain - Met with C. Bush to discuss interim testing of inventory	1.2			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	9/17/2007	Powertrain - Interim testing of Inventory	7.8			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/17/2007	Worked on staffing for Delphi physical inventories taking place in September.	1.4			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/17/2007	E&S Audit: prepared interim substantive audit workpapers for review by E. Marold.	0.6			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/17/2007	E&S Audit: worked on interim substantive procedures for accounts payable and accounts receivable.	1.4			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/17/2007	E&S Audit: worked on the raw materials price testing for inventory substantive audit procedures.	1.4			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/17/2007	E&S Audit: worked on inventory substantive audit procedures.	2.1			A1
Jin	Lei	LJ	<b>Staff</b>	9/17/2007	E&S - Obtain supporting documentation for cash receipts TOC from client	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jin	Lei	LJ	Staff	9/17/2007	E&S - Revise Prepaid-Denso workpaper based on review notes.	1.3			A1
Jin	Lei	LJ	Staff	9/17/2007	E&S - Perform inventory shipping/receiving cutoff testing based on the documentation received from S. Horning.	1.8			A1
Jin	Lei	LJ	Staff	9/17/2007	E&S - Travel time from Williamston, Michigan to Kokomo, IN.	4.1			A1
Kearns	Matthew R.	MRK	Senior	9/17/2007	Powertrain - Reviewing interim audit work.	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/17/2007	Response to questions from E&Y Germany and France.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	9/17/2007	Preparation of slide presentations for September European GAAP training.	2.1			A1
Marold	Erick W.	EWM	Senior	9/17/2007	Conference call with IAS to discuss timing of journal entry testing and communication protocols.	1.2			A1
Marold	Erick W.	EWM	Senior	9/17/2007	E&S Audit - Reviewed the 6/30/07 Other Expense accounts as compared to 12/31/06.	1.4			A1
Marold	Erick W.	EWM	Senior	9/17/2007	E&S Audit - Detail review of interim intercompany workpapers.	2.3			A1
Marold	Erick W.	EWM	Senior	9/17/2007	E&S Audit - Detail review of accounts payable interim workpapers.	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/17/2007	Completion of budget to actual review procedures for hours incurred through September 14.	1.3			A1
Miller	Nicholas S.	NSM	Manager	9/17/2007	Communication with divisional audit teams regarding their reliance on management's testing of controls.	1.2			A1
Miller	Nicholas S.	NSM	Manager	9/17/2007	Meeting with K. St. Romain to review management's controls testing strategy.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	9/17/2007	Thermal-Prepared for meeting with C. Tompkins.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	9/17/2007	Thermal-Met with C. Tompkins & J. Meinberg regarding fixed asset review notes.	1.4			A1
Pacella	Shannon M.	SMP	Manager	9/17/2007	Email correspondence with E&Y Korea and UK to discuss status on reviewing management testing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	9/17/2007	Prepare meeting materials for weekly IT SOX Update meeting	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	9/17/2007	Attend IT Sox Weekly Update Meeting. Attendees: M. Zaveri, B. Garvey, D. Bayles and PwC.	2.1			A1
Pikos	Matthew C.	MCP	Senior	9/17/2007	Reviewing the interim payroll analytical procedure worksteps prepared by E&Y staff people for the Packard Division.	0.4			A1
Pikos	Matthew C.	MCP	Senior	9/17/2007	Preparing client assistance listing for our interim audit of non-routine areas which will be completed as of 9/30/07 for the Packard division.	0.6			A1
Pikos	Matthew C.	MCP	Senior	9/17/2007	Reviewing revenue and expense analytical procedures for the Packard Division.	0.7			A1
Pikos	Matthew C.	MCP	Senior	9/17/2007	Completing substantive audit procedures on the interim fixed asset balances at the Packard Division.	3.1			A1
Pikos	Matthew C.	MCP	Senior	9/17/2007	Completing test of control procedures on the expenditure cycle of the Packard division.	3.4			A1
Ranney	Amber C.	ACR	Senior	9/17/2007	ACS-Travel time from Detroit, MI to Tempe, AZ for ACS audit visit.	3.1			A1
Ranney	Amber C.	ACR	Senior	9/17/2007	ACS-Reviewing prior year ACS workpapers in preparation of audit visit.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	9/17/2007	Thermal - Review of fixed asset walkthrough	2.6			A1
Saimoua	Omar Issam	OIS	Staff	9/17/2007	Powertrain - Met with C. Bush to discuss open items and inquire of inventory process	1.4			A1
Saimoua	Omar Issam	OIS	Staff	9/17/2007	Powertrain - Met with G. Hallack to discuss open items relating to the Fixed asset area and also inquire of process flow.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	9/17/2007	Powertrain - Met with M. Kearns to discuss audit issues and status of audit.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	9/17/2007	Powertrain - Met with S. Craig to explain open items and testing strategies related to the Fixed asset process.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	9/17/2007	Powertrain - reviewed the Fixed asset substantive procedures and cleared review notes.	3.4			A1
Sheckell	Steven F.	SFS	Partner	9/17/2007	Correspondence with international group	1.8			A1
Simpson	Jamie	JS	Senior Manager	9/17/2007	Preparation of email to B. Thelen regarding 2006 Australia statutory audit.	0.4			A1
Stille	Mark Jacob	MJS	Senior	9/17/2007	Clean-up of GM Review Comments.	0.9			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/18/2007	Correspondence with J. Hegelmann regarding reclassification of time.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2007	Review Hours Analysis - Through 9.14.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2007	Preparation of Thermal/Interiors OOS Time - August per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2007	Update contact list per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2007	Revisions to Frankfurt IAA_European Auto Insights_Short presentation per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2007	Meeting coordination for engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Asher	Kevin F.	KFA	Partner	9/18/2007	Review of the audit scope memo and related documentation	1.7			A1
Asher	Kevin F.	KFA	Partner	9/18/2007	Review of the audit planning PASSA forms	7.2			A1
Boehm	Michael J.	MJB	Manager	9/18/2007	Discussed fixed asset, AP and prepaid expense documentation with J. Nicol.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	9/18/2007	Responded to client emails as it relates to AP49 testing.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	9/18/2007	Sent email to D. Huffman with outstanding items in SAP testing.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	9/18/2007	Tested activity logs for CC IDs in SAP.	2.2			A1
Craig	Tashawna N.	TNC	Staff	9/18/2007	Powertrain - Met with M. Adams to discuss interim testing of Accounts Payable	0.6			A1
Craig	Tashawna N.	TNC	Staff	9/18/2007	Powertrain - Met with C. Bush to discuss interim testing of inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/18/2007	Powertrain - Met with N. Niranjana to discuss Interim testing of Accounts Receivable	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/18/2007	Powertrain - Interim testing of Inventory	6.1			A1
Horner	Kevin John	KJH	Staff	9/18/2007	Discussion with J. Nicol to go over his questions around interim substantive procedures for the corporate trial balance.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/18/2007	E&S Audit: meeting with E. Marold to discuss review notes from his review of interim audit procedures around routine audit areas.	0.8			A1
Horner	Kevin John	KJH	Staff	9/18/2007	E&S Audit: meeting with P. Balser to obtain additional support for accounts receivable and payable.	0.9			A1
Horner	Kevin John	KJH	Staff	9/18/2007	E&S Audit: updated accounts payable documentation for additional support obtained related to allied accruals.	0.9			A1
Horner	Kevin John	KJH	Staff	9/18/2007	E&S Audit: worked on analysis of other revenue and expense accounts for interim audit procedures.	1.1			A1
Horner	Kevin John	KJH	Staff	9/18/2007	E&S Audit: worked on testing and documentation of the competitive bid process in relation to accounts payable interim testing.	1.2			A1
Horner	Kevin John	KJH	Staff	9/18/2007	E&S Audit: worked on analysis of average pay per employee for hourly and salary.	1.4			A1
Horner	Kevin John	KJH	Staff	9/18/2007	E&S Audit: worked on inventory substantive audit procedures.	1.6			A1
Jin	Lei	LJ	Staff	9/18/2007	E&S - Perform inventory shipping/receiving cutoff testing based on the documentation received from S. Horning.	2.1			A1
Jin	Lei	LJ	Staff	9/18/2007	E&S - Perform TOC for cash receipts.	3.1			A1
Krabill	Aaron J.	AJK	Senior Manager	9/18/2007	Review of recent bankruptcy news articles.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/18/2007	Discussion with A. Brazier regarding Q3 technical accounting matters.	1.3			A1
Marold	Erick W.	EWM	Senior	9/18/2007	E&S Audit - Reviewed the 6/30/07 Other Expense accounts as compared to 12/31/06.	0.9			A1
Marold	Erick W.	EWM	Senior	9/18/2007	E&S Audit - Met with L. Jin to discuss approach to manual cash receipts testing and results of initial sample.	1.8			A1
Marold	Erick W.	EWM	Senior	9/18/2007	E&S Audit - Reviewed results of PwC's control testing at E&S.	2.1			A1
Marold	Erick W.	EWM	Senior	9/18/2007	E&S Audit - Detail reviewed accrual workpapers for E&S	2.3			A1
Miller	Nicholas S.	NSM	Manager	9/18/2007	Completion of budget to actual review procedures for hours incurred through September 14.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/18/2007	Communications with divisional audit teams regarding their reliance on management's testing of controls.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/18/2007	Meeting with K. St. Romain to review management's controls testing strategy.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/18/2007	Packard: Review of Packard controls testing completed to date.	2.9			A1
Miller	Nicholas S.	NSM	Manager	9/18/2007	Packard: Review of Packard walkthroughs.	3.3			A1
Nicol	Jeremy M.	JMN	Staff	9/18/2007	Corporate-Correspondence with P. Sturkenboom regarding requested support.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	9/18/2007	Met with L. Criss regarding fixed asset support.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	9/18/2007	Compiled PBC list for the cash disbursements walkthrough.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	9/18/2007	Thermal - Performed inventory cutoff testing.	1.1			A1
Pikos	Matthew C.	MCP	Senior	9/18/2007	Completing substantive audit procedures on the interim fixed asset balances at the Packard Division.	1.7			A1
Pikos	Matthew C.	MCP	Senior	9/18/2007	Reviewing the interim payroll analytical procedure worksteps for the Packard Division.	2.8			A1
Pikos	Matthew C.	MCP	Senior	9/18/2007	Reviewing revenue and expense analytical procedures for the Packard Division.	3.6			A1
Ranney	Amber C.	ACR	Senior	9/18/2007	ACS-Performing a walkthrough of the payroll process at ACS.	8.2			A1
Saimoua	Omar Issam	OIS	Staff	9/18/2007	Powertrain - Met with M. Kearns to discuss audit issues and status of audit.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	9/18/2007	Powertrain - Met with C. Bush to discuss open items and inquire of inventory process	1.3			A1
Saimoua	Omar Issam	OIS	Staff	9/18/2007	Powertrain - Met with G. Hallack to discuss open items relating to the Fixed asset area and to inquire of process flow.	1.4			A1
Saimoua	Omar Issam	OIS	Staff	9/18/2007	Powertrain - Met with S. Craig to explain open items and testing strategies related to the Fixed asset process.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	9/18/2007	Powertrain - reviewed the Fixed asset substantive procedures and cleared review notes accordingly.	3.7			A1
Simpson	Jamie	JS	Senior Manager	9/18/2007	Discussion with A. Ranney regarding ACS testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/18/2007	Discussion with M. Boehm regarding staffing.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/18/2007	Discussion with A. Krabill and K. Asher regarding planning review.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/18/2007	Discussion with N. Miller regarding managements control testing approach (lack of testing of certain key controls).	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/18/2007	Discussion with K. Gerber and J. Nicol regarding Thermal interim status.	1.1			A1
Stille	Mark Jacob	MJS	Senior	9/18/2007	Clean-up of GM Review Comments.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2007	Correspondence with team regarding New Delphi Presentation Template.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2007	Work on 2007 Audit Plan and Observation presentation per A. Krabill.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Asher	Kevin F.	KFA	Partner	9/19/2007	Review of audit planning documents	3.5			A1
Boehm	Michael J.	MJB	Manager	9/19/2007	Discussed fixed asset, AP and prepaid expense documentation with J. Nicol.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/19/2007	Prepared bonus sensitivity analysis per request of K. Asher.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	9/19/2007	Updated SAP new user access testing with evidence obtained by D. Steis.	2.2			A1
Craig	Tashawna N.	TNC	Staff	9/19/2007	Powertrain - Met with N. Niranjana to discuss Interim testing of Accounts Receivable	0.4			A1
Craig	Tashawna N.	TNC	Staff	9/19/2007	Powertrain - Met with C. Bush to discuss interim testing of inventory	0.6			A1
Craig	Tashawna N.	TNC	Staff	9/19/2007	Powertrain - Met with D. Fourie to test expenditure application controls	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/19/2007	Powertrain - Met with M. Adams to discuss interim testing of Accounts Payable	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/19/2007	Powertrain - Interim testing of Inventory	5.8			A1
Gerber	Katherine A.	KAA	Senior	9/19/2007	Thermal - Discussion with M. Rothmund regarding hours estimate to complete for budget to actual review.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	9/19/2007	Thermal - Discussion with M. Rothmund regarding the status of interim open items.	0.1			A1
Gerber	Katherine A.	KAA	Senior	9/19/2007	Thermal - Preparation of Budget to Actual analysis.	1.8			A1
Horner	Kevin John	KJH	Staff	9/19/2007	Discussion with J. Nicol to go over his questions around interim substantive procedures for the corporate trial balance.	0.6			A1
Horner	Kevin John	KJH	Staff	9/19/2007	E&S Audit: conference call with K. Bellis and P. Balser to discuss accounts payable follow-up questions.	0.4			A1
Horner	Kevin John	KJH	Staff	9/19/2007	E&S Audit: meeting with D. Stevens to talk through purchase price variances and the SAP automatic calculation.	0.7			A1
Horner	Kevin John	KJH	Staff	9/19/2007	E&S Audit: worked on analysis of other revenue and expense accounts for interim audit procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	9/19/2007	E&S Audit: worked on the inventory management walkthrough.	1.4			A1
Horner	Kevin John	KJH	Staff	9/19/2007	E&S Audit: worked on clearing review notes from E. Marold based on his review of interim substantive procedures.	2.9			A1
Jin	Lei	LJ	Staff	9/19/2007	E&S - Discussion with S. Horning for shipping/receiving of inventory.	0.3			A1
Jin	Lei	LJ	Staff	9/19/2007	E&S - Discussion with E. Marold regarding to cash receipts documentation	0.8			A1
Jin	Lei	LJ	Staff	9/19/2007	E&S - Meeting with S. Horning for inventory test counts of DA26 and DA31.	1.3			A1
Jin	Lei	LJ	Staff	9/19/2007	E&S - Perform inventory shipping/receiving cutoff testing based on the documentation received from S. Horning.	1.6			A1
Kearns	Matthew R.	MRK	Senior	9/19/2007	Powertrain - Reviewing interim test of controls work.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	9/19/2007	Preparation for conference call to discuss the current status of the DCC and DCH statutory audits in Hungary.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/19/2007	Arranging printing of materials for the European U.S. GAAP training in Paris.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/19/2007	Preparation of slide presentations for September European GAAP training.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/19/2007	Conference call with M. Messina, D. Lafleur, P. Rogers, C. Barabas and L. Kocsis to discuss the current status of the DCC and DCH statutory audits in Hungary.	1.2			A1
Marold	Erick W.	EWM	Senior	9/19/2007	E&S Audit - Travel time from Kokomo, IN to Berkley, MI after completing review of interim audit procedures at the E&S division.	4.1			A1
Miller	Nicholas S.	NSM	Manager	9/19/2007	Meeting with K. St. Romain to review management's controls testing strategy.	1.2			A1
Miller	Nicholas S.	NSM	Manager	9/19/2007	Review of Packard control objective templates.	1.0			A1
Miller	Nicholas S.	NSM	Manager	9/19/2007	Review of Packard walkthroughs.	3.6			A1
Nicol	Jeremy M.	JMN	Staff	9/19/2007	Corporate-Correspondence regarding needed support items.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	9/19/2007	Discussed interim procedures with J. Simpson & N. Miller.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	9/19/2007	Reviewed fixed asset support provided.	1.2			A1
Pacella	Shannon M.	SMP	Manager	9/19/2007	Provide feedback to R. Ciungu re: questions on SAP testing.	0.6			A1
Pikos	Matthew C.	MCP	Senior	9/19/2007	Discussion with J. Soledad to go over remaining open requests that we need to receive to complete our testing for the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/19/2007	Reviewing sales and AR test of controls procedures completed by E&Y staff for the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/19/2007	Preparing client assistance listing for our interim audit of non-routine areas which will be completed as of 9/30/07 for the Packard division.	3.3			A1
Pikos	Matthew C.	MCP	Senior	9/19/2007	Reviewing the sales and AR walkthrough for the Packard Division.	3.4			A1
Ranney	Amber C.	ACR	Senior	9/19/2007	ACS-Performing a walkthrough of the payroll process at ACS.	1.6			A1
Ranney	Amber C.	ACR	Senior	9/19/2007	ACS-Travel time back to Detroit, MI from Tempe AZ for ACS audit visit.	3.1			A1
Ranney	Amber C.	ACR	Senior	9/19/2007	ACS-Performing a walkthrough of the cash disbursement process at ACS.	3.3			A1
Saimoua	Omar Issam	OIS	Staff	9/19/2007	Powertrain - Performed inventory walkthrough of some controls.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	9/19/2007	Powertrain - Met with G. Hallack to discuss open items relating to the Fixed asset area and to inquire of process flow.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	9/19/2007	Powertrain - Met with M. Kearns to discuss audit issues and status of audit.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	9/19/2007	Powertrain - Met with S. Craig to explain open items and testing strategies related to the Fixed asset process.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	9/19/2007	Powertrain - Met with C. Bush to discuss open items and inquire of inventory process	2.4			A1
Sheckell	Steven F.	SFS	Partner	9/19/2007	Review audit planning	1.9			A1
Sheckell	Steven F.	SFS	Partner	9/19/2007	Correspondence with international group	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/19/2007	Presentation to the DOM	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/19/2007	Discussion with R. Reimink regarding ACS payroll accruals.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/19/2007	Discussion with K. Asher, S. Sheckell and A. Krabill regarding planning comments.	1.2			A1
Stille	Mark Jacob	MJS	Senior	9/19/2007	Clean-up of GM Review Comments.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2007	Correspondence with J. Hegelmann regarding reclassification of time.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2007	Correspondence with N. Miller regarding confirmations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2007	Correspondence with Argentina regarding pre-approval request.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/20/2007	Worked with N. Miller and J. Harbaugh to resolve staffing conflicts related to J. Nicol.	0.8			A1
Boehm	Michael J.	MJB	Manager	9/20/2007	Review of divisional interim site visit client assistance request.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/20/2007	Discussed fixed asset, AP and prepaid expense documentation with J. Nicol.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	9/20/2007	Discussion with D. Huffman regarding CC IDs testing.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	9/20/2007	Powertrain - Interim testing of Inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/20/2007	Powertrain - Met w/ M. Goins to test expenditure application controls	1.2			A1
Craig	Tashawna N.	TNC	Staff	9/20/2007	Powertrain - Met with C. Bush to discuss interim testing of inventory	1.2			A1
Craig	Tashawna N.	TNC	Staff	9/20/2007	Powertrain - Interim testing of Accounts Payable	5.4			A1
Horner	Kevin John	KJH	Staff	9/20/2007	Worked on coordinating staff of Delphi Physical inventory observations.	0.4			A1
Horner	Kevin John	KJH	Staff	9/20/2007	E&S Audit: meeting with M. Fernung to return sourcing packages relating to top 5 vendors for accounts payable testing.	0.3			A1
Horner	Kevin John	KJH	Staff	9/20/2007	E&S Audit: meeting with K. Bellis and K. Price to pick up supporting documentation for alternate procedures for accounts receivable confirmations testing.	0.4			A1
Horner	Kevin John	KJH	Staff	9/20/2007	E&S Audit: meeting with C. Heuer to discuss follow up questions regarding the XM royalty liability accrual.	0.6			A1
Horner	Kevin John	KJH	Staff	9/20/2007	E&S Audit: meeting with K. Comer to discuss inventory controls in relation to inventory management walkthrough.	0.6			A1
Horner	Kevin John	KJH	Staff	9/20/2007	E&S Audit: discussion with L. Jin to review the competitive bid process relating to the top 5 vendors for accounts payable testing.	0.8			A1
Horner	Kevin John	KJH	Staff	9/20/2007	E&S Audit: meeting with S. Horning to walkthrough controls related to the inventory management walkthrough testing.	1.2			A1
Horner	Kevin John	KJH	Staff	9/20/2007	E&S Audit: meeting with K. Bellis and P. Balser to discuss intercompany imbalance entry that was booked incorrectly.	1.6			A1
Horner	Kevin John	KJH	Staff	9/20/2007	E&S Audit: worked on clearing accrued liabilities review notes for the interim audit.	1.7			A1
Horner	Kevin John	KJH	Staff	9/20/2007	E&S Audit: travel time from Kokomo, IN to Troy, MI after completing work at the E&S Division.	4.1			A1
Jin	Lei	LJ	Staff	9/20/2007	E&S - Accounts Payable - workpaper documentation. Trace the selected five purchases to the bidding process documentation.	1.2			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jin	Lei	LJ	Staff	9/20/2007	E&S - Accounts Payable-Printing client original files for documentation purpose.	1.3			A1
Jin	Lei	LJ	Staff	9/20/2007	E&S - Travel time to Williamston, Michigan from Kokomo, IN.	3.9			A1
Kearns	Matthew R.	MRK	Senior	9/20/2007	Powertrain - Reviewing interim audit work.	4.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2007	Review of recent bankruptcy news articles.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2007	Meeting with D. Bayles and N. Miller to discuss controls being tested at various locations in North America.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2007	Arranging printing of materials for the European U.S. GAAP training in Paris.	2.2			A1
Marold	Erick W.	EWM	Senior	9/20/2007	Met with D. Brewer to determine procedures related to obtaining detail information from the accounts payable systems.	1.3			A1
Marold	Erick W.	EWM	Senior	9/20/2007	Attended the bi-weekly update meeting with K. St.Romain and M. Fawcett	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/20/2007	Time spent completing cash scoping procedures for international testing.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/20/2007	Meeting with D. Buriko to oversee the derivatives confirmation process.	1.7			A1
Miller	Nicholas S.	NSM	Manager	9/20/2007	Bi-weekly status update meeting with K. St. Romain and M. Fawcett.	2.1			A1
Miller	Nicholas S.	NSM	Manager	9/20/2007	Packard - Audit status update call with C. Zerull.	0.6			A1
Miller	Nicholas S.	NSM	Manager	9/20/2007	Packard - Review of the journal entry testing file.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	9/20/2007	Discussed interim audit procedures with M. Boehm.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	9/20/2007	Engaged in correspondence regarding needed support.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	9/20/2007	Performed fixed asset procedures.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	9/20/2007	Documented fixed asset walkthrough.	3.6			A1
Pikos	Matthew C.	MCP	Senior	9/20/2007	Discussing our testing strategy with N. Miller for certain controls in the revenue cycle at the Packard division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	9/20/2007	Reviewing sales and AR test of controls procedures for the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	9/20/2007	Call with T. Cooney at the Packard division discussing open requests.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	9/20/2007	Completing the segregation of duties template for the Packard Division of Delphi as part of the 2007 audit.	3.3			A1
Ranney	Amber C.	ACR	Senior	9/20/2007	ACS-Documenting payroll walkthrough that was performed at ACS.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/20/2007	ACS-Meeting with D. Fidler, J. Simpson & S. Sheckell to discuss results of ACS audit visit.	1.4			A1
Ranney	Amber C.	ACR	Senior	9/20/2007	ACS-Meeting with D. Fidler to discuss results of ACS audit visit.	1.6			A1
Ranney	Amber C.	ACR	Senior	9/20/2007	Dayton-Summarizing open items and results of AR testing in preparation of meeting with the Company.	1.7			A1
Saimoua	Omar Issam	OIS	Staff	9/20/2007	Powertrain - Met with M. Kearns to discuss audit issues and status of audit.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	9/20/2007	Powertrain - Met with C. Bush to discuss open items and inquire of inventory process	1.8			A1
Saimoua	Omar Issam	OIS	Staff	9/20/2007	Powertrain - Met with G. Hallack to discuss open items relating to the Fixed asset area and to inquire of process flow.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	9/20/2007	Powertrain - Met with S. Craig to explain open items and testing strategies related to the Fixed asset process.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	9/20/2007	Powertrain - Reviewed the Fixed asset substantive procedures and cleared review notes.	4.8			A1
Sheckell	Steven F.	SFS	Partner	9/20/2007	Dayton - Review SSC audit status with team	1.9			A1
Simpson	Jamie	JS	Senior Manager	9/20/2007	Preparation of summary for internal audit on hours incurred.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/20/2007	Review of Thermal budget to actual.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/20/2007	Dayton - Audit status meeting with D. Unrue, D. Fidler, D. Langford, K. St. Romain, S. Sheckell and A. Ranney.	1.7			A1
Simpson	Jamie	JS	Senior Manager	9/20/2007	Dayton - Review of agenda and AR results summary for audit status meeting with D. Fidler.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2007	Update contact list per A. Krabill.	0.2			A1

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Aquino	Heather	HRA	<b>Client Serving Associate Manager</b>	9/21/2007	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Boehm	Michael J.	MJB	<b>Manager</b>	9/21/2007	Review of 10-Q draft and preliminary GAAP checklist prepared by management.	2.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	9/21/2007	Discussed fixed asset, AP and prepaid expense documentation with J. Nicol.	0.2			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/21/2007	Met with D. Huffman to go over outstanding items.	0.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/21/2007	Review program chance evidence received for SAP.	0.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/21/2007	Prepare email outlining outstanding items for SAP audit.	0.7			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/21/2007	Status call with Internal Audit for SAP testing.	0.8			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/21/2007	Met with S. Gali to go over program change documentation requirements.	1.1			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/21/2007	Reviewed with D. Huffman testing procedures for privileged access.	1.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	9/21/2007	Powertrain - Met with C. Bush to discuss interim testing of inventory	0.5			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	9/21/2007	Powertrain - Met with M. Adams to discuss interim testing of Accounts Payable	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	9/21/2007	Powertrain - Interim testing of Inventory	6.6			A1
Hegelmann	Julie Ann	JAH	<b>Senior</b>	9/21/2007	Review time charged for August	0.2			A1
Hegelmann	Julie Ann	JAH	<b>Senior</b>	9/21/2007	Planning meeting with D. Kelley and C. Tosto.	1.2			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/21/2007	Answered questions from J. Nicol relating to corporate interim substantive procedures.	0.9			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/21/2007	E&S Audit: discussion with L. Jin regarding test counts tie out for the E&S physical inventory observations.	0.6			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/21/2007	E&S Audit: weekly status update call with E. Marold and E&S accounting personnel.	0.6			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/21/2007	E&S Audit: walked L. Jin through procedures for accounts receivable confirmations.	0.8			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/21/2007	E&S Audit: worked on documentation of testing of revenue and expense balances.	0.8			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/21/2007	E&S Audit: meeting with E. Marold and A. Krabill to discuss status of E&S interim audit.	1.3			A1
Huffman	Derek T.	DTH	<b>Senior</b>	9/21/2007	SAP audit status update with D. Steis, R. Ciungu, and G. Muma	0.6			A1

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Jin	Lei	LJ	Staff	9/21/2007	E&S - Transfer all the work done to K. Horner.	0.5			A1
Jin	Lei	LJ	Staff	9/21/2007	E&S - Prepare A/R confirmation mails	0.8			A1
Jin	Lei	LJ	Staff	9/21/2007	E&S - Prepare inventory test counts workpaper for DA01	1.8			A1
Kearns	Matthew R.	MRK	Senior	9/21/2007	Powertrain - Reviewing Delphi Internal Controls as part of interim audit procedures.	2.4			A1
Kearns	Matthew R.	MRK	Senior	9/21/2007	Powertrain - Reviewing substantive fixed asset interim work.	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2007	Finalization of 2007 international fee allocation.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2007	Review of closing calendar and feedback to Delphi.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2007	Review of E&S GAMx items.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2007	Review of tax control framework.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2007	Discussion with C. Nobbs regarding 2007 audit planning for the UK.	1.2			A1
Marold	Erick W.	EWM	Senior	9/21/2007	Met with IAS to review results of Q1 and Q2 journal entry queries.	1.1			A1
Marold	Erick W.	EWM	Senior	9/21/2007	E&S Audit - Prepared a summary of status as of the end of our first round of interim procedures.	0.9			A1
Marold	Erick W.	EWM	Senior	9/21/2007	Prepared a schedule which identifies which type of entity level controls we've identified based on Auditing Standard No. 5	2.1			A1
Nicol	Jeremy M.	JMN	Staff	9/21/2007	Engaged in correspondence regarding support needed and support received.	1.8			A1
Pikos	Matthew C.	MCP	Senior	9/21/2007	Clearing review comments related to work on the 9/30/07 client assistance listing for the Packard division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	9/21/2007	Completing the segregation of duties template for the Packard Division as part of the 2007 audit.	1.2			A1
Pikos	Matthew C.	MCP	Senior	9/21/2007	Reviewing sales and AR test of controls procedures for the Packard Division.	1.2			A1
Ranney	Amber C.	ACR	Senior	9/21/2007	Archiving Q2 review.	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	9/21/2007	Reviewing management's testing over Pension plan assets, and documenting our conclusions accordingly.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	9/21/2007	Powertrain - Met with M. Kearns to discuss audit issues and status of audit.	1.3			A1
Saimoua	Omar Issam	OIS	Staff	9/21/2007	Powertrain - Met with C. Bush to discuss open items and inquire of inventory process	1.6			A1
Saimoua	Omar Issam	OIS	Staff	9/21/2007	Powertrain - Met with G. Hallack to discuss open items relating to the Fixed asset area and to inquire of process flow.	1.9			A1
Saimoua	Omar Issam	OIS	Staff	9/21/2007	Powertrain - Performed inventory walkthrough of some controls.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	9/21/2007	Powertrain - Met with S. Craig to explain open items and testing strategies related to the Fixed asset process.	2.7			A1
Sheckell	Steven F.	SFS	Partner	9/21/2007	Review audit planning	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/21/2007	Correspondence with international group	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/23/2007	Meeting coordination for engagement team.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/23/2007	Correspondence with international teams regarding the 2007 audit plan.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/24/2007	Correspondence with J. Simpson and S. Sheckell regarding ASQ summary report.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/24/2007	Correspondence with M. Sakowski and K. Rasmussen regarding K. Rasmussen Access Badge Request Form.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/24/2007	Correspondence with L. Justice regarding J. Henning's calendar - Delphi meetings.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/24/2007	Assist K. Rasmussen to obtain access badge.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/24/2007	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Asher	Kevin F.	KFA	Partner	9/24/2007	Review of audit status matters	1.4			A1
Asher	Kevin F.	KFA	Partner	9/24/2007	Review of impact of new tax laws on 2007 provisions	2.1			A1
Beckman	James J.	JJB	Partner	9/24/2007	MBT meeting per D. Kelley	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/24/2007	Assisted J. Nicol in Corporate process walkthroughs.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/24/2007	DPSS - Discussed interim site visit with P. Wan.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	9/24/2007	Analyzed SAPALL and SAPNEW access in SAP PN1 and PHR instance.	1.1			A1
Craig	Tashawna N.	TNC	Staff	9/24/2007	Powertrain - Performed interim testing of Inventory	1.6			A1
Craig	Tashawna N.	TNC	Staff	9/24/2007	Powertrain - Performed interim testing of Accounts Payable	6.6			A1
Henning	Jeffrey M.	JMH	Partner	9/24/2007	Review IA Risk Assessment approach document	1.1			A1
Henning	Jeffrey M.	JMH	Partner	9/24/2007	Review of planning documents including ASM, scope summary, and material weakness audit strategy.	1.1			A1
Horner	Kevin John	KJH	Staff	9/24/2007	E&S Audit: discussed accounts receivable confirmations testing with K. Rasmussen.	0.3			A1
Horner	Kevin John	KJH	Staff	9/24/2007	E&S Audit: worked on client assistance list for second round of interim testing for the E&S division.	1.2			A1
Horner	Kevin John	KJH	Staff	9/24/2007	E&S Audit: worked on the inventory management walkthrough and documentation.	4.1			A1
Horner	Kevin John	KJH	Staff	9/24/2007	Conference call with G. Ward from Delphi Audit Services to discuss inventory observation procedures.	0.9			A1
Kearns	Matthew R.	MRK	Senior	9/24/2007	Powertrain - Reviewing interim audit work.	5.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/24/2007	Preparation of adjustments to the international fee allocation.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/24/2007	Preparation of materials for the European U.S. GAAP meeting	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/24/2007	Meeting with M. Stossel, O. Desprez and H. Alamni to discuss open 2006 France statutory issues, 2007 planning matters and 2007 audit fees.	3.2			A1
Marold	Erick W.	EWM	Senior	9/24/2007	Discussed status of June audit areas and made a determination as to which period we will perform our interim procedures based on client assistance to date.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	9/24/2007	Corporate-Contacted L. Criss and P. Sturkenboom regarding open items.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	9/24/2007	Performed fixed assets walkthrough.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	9/24/2007	Performed cash disbursements walkthrough.	1.9			A1
Pacella	Shannon M.	SMP	Manager	9/24/2007	Attend weekly SOX status meeting; attendees included: J. Piazza, B. Garvey, M. Zaveri, and PwC	1.6			A1
Ranney	Amber C.	ACR	Senior	9/24/2007	Creating the Q3 client assistance list.	1.6			A1
Ranney	Amber C.	ACR	Senior	9/24/2007	Create a client assistance list & meeting agenda to kick off our pension testing for the 2007 audit.	3.6			A1
Ranney	Amber C.	ACR	Senior	9/24/2007	Dayton-Documenting our conclusions on the AR CAAT procedures.	2.1			A1
Rasmussen	Kyle M.	KMR	Staff	9/24/2007	E&S - Working on the Accounts Receivable Confirms as of 6/30	8.1			A1
Rasmussen	Kyle M.	KMR	Staff	9/24/2007	Completion of interim audit procedures.	0.1			A1
Rasmussen	Kyle M.	KMR	Staff	9/24/2007	Obtaining HQ Security badge.	0.4			A1
Saimoua	Omar Issam	OIS	Staff	9/24/2007	Powertrain - Met with M. Hatzfeld and assisted in the review of the fixed asset process.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	9/24/2007	Powertrain - Reviewed the SOX team conclusions on control testing.	4.8			A1
Sheckell	Steven F.	SFS	Partner	9/24/2007	Review audit planning	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/24/2007	Review various international statutory topics	1.9			A1
Simpson	Jamie	JS	Senior Manager	9/24/2007	Review of agenda and assistance listing for meeting with K. Cobb on demographic data.	1.3			A1
Simpson	Jamie	JS	Senior Manager	9/24/2007	Dayton - Discussion with A. Ranney regarding email to D. Fidler summarizing action items from audit status meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2007	Correspondence with J. Enzor regarding B. Welsh Contact Information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2007	Correspondence with L. Justice and K. Watson regarding October 15th - Bi-weekly SOX Update Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2007	Coordination of color copies of ASQ summary report per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2007	Meeting coordination for engagement team.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	9/25/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	9/25/2007	Correspondence with K. Rasmussen and Dmitri regarding confirmations.	0.5			A1
Boehm	Michael J.	MJB	<b>Manager</b>	9/25/2007	Discussed staffing of K. Tau and M. Rothmund with C. Failer, A. Kelly, M. Hatzfeld and J. Simpson.	0.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	9/25/2007	Assisted J. Nicol in Corporate process walkthroughs.	0.2			A1
Cash	Kevin L.	KLC	<b>Partner</b>	9/25/2007	ITGC Year End update review of plans for the update procedures.	1.4			A1
Cash	Kevin L.	KLC	<b>Partner</b>	9/25/2007	Discussion with S. Pacella regarding ITGC Year End update review of plans for the update procedures.	0.9			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	9/25/2007	Powertrain - Performed interim testing of Inventory	5.1			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	9/25/2007	Review of interim substantive audit workpapers.	10.1			A1
Henning	Jeffrey M.	JMH	<b>Partner</b>	9/25/2007	Review of planning documents including ASM, scope summary, and material weakness audit strategy.	2.4			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/25/2007	Worked on staffing for inventory observations as the observation dates were moved up due to General Motors strike.	1.4			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/25/2007	E&S Audit: Call with K. Bellis to discuss accounts receivable follow-up requests.	0.3			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/25/2007	E&S Audit: sent request to M. Main for inventory standards testing of labor and overhead for finished goods.	0.3			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/25/2007	E&S Audit: meeting with E. Marold to discuss inventory controls testing documentation.	0.4			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/25/2007	E&S Audit: updated the second round of interim client assistance listing for comments from E. Marold.	0.6			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/25/2007	E&S Audit: worked on interim substantive procedures for inventory.	2.6			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/25/2007	Call with G. Ward to discuss inventory observation procedures for Delphi Audit Services.	0.6			A1
Kearns	Matthew R.	MRK	Senior	9/25/2007	Powertrain - Verifying review notes from interim audit were cleared	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/25/2007	E&S - Meeting with B. Berry to discuss 2007 audit status.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/25/2007	Attending the European U.S. GAAP training session in Paris, France.	8.2			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2007	Corporate-Corresponded with P. Sturkenboom regarding needed support.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2007	Corresponded with L. Criss regarding fixed asset and cash disbursement open items.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2007	Prepared agenda for cash disbursements walkthrough meeting.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2007	Met with C. Hewlett regarding the cash disbursements walkthrough.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/25/2007	Conference call with A. Ranney and J. Simpson to discuss the use of a pension CAAT.	0.4			A1
Pacella	Shannon M.	SMP	Manager	9/25/2007	Identified key controls that should be re-evaluated as part of the Delphi IT roll-forward strategy. Provide feedback to Management accordingly.	0.6			A1
Pacella	Shannon M.	SMP	Manager	9/25/2007	Conference call with M. Zaveri, B. Garvey and PwC to discuss IT roll-forward testing strategy.	0.7			A1
Pacella	Shannon M.	SMP	Manager	9/25/2007	Prepare meeting materials for T. Timko meeting; incorporating partner feedback.	1.4			A1
Ranney	Amber C.	ACR	Senior	9/25/2007	Updating audit worksteps for partner review comments on PASSA's.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/25/2007	Discussing partner review comments on the PASSA's with J. Simpson.	1.6			A1
Ranney	Amber C.	ACR	Senior	9/25/2007	Discussing audit procedure requirements for testing over Pension/OPEB w/ J. Simpson.	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	9/25/2007	Copying and mailing derivative confirmations.	0.6			A1
Rasmussen	Kyle M.	KMR	Staff	9/25/2007	E&S - Working on the Accounts Receivable Confirms as of 6/30	7.3			A1
Sheckell	Steven F.	SFS	Partner	9/25/2007	Treasury quarterly meeting accounting topics	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/25/2007	Coordination of shared service center international transition	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/25/2007	Meeting with A. Ranney to discuss K. Asher's PASSA comments.	1.3			A1
Simpson	Jamie	JS	Senior Manager	9/25/2007	Discussion with A. Ranney regarding testing approach for pension/OPEB.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Correspondence with B. Hamblin regarding engagement economics.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Correspondence with J. Simpson regarding June Invoice Payment Follow-Up.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Correspondence with J. Simpson, T. Harris and J. Siti regarding Delphi 2007 Exhibit A to Eng. Ltr - Bill Rates.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Review AR for payments received/outstanding.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Assist A. Ranney with National AABS/Industry Content collection (billing/pricing tools).	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Correspondence with J. Simpson and L. Schwandt regarding staffing matters.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Preparation of Hours Query - Workers' Compensation per A. Ranney.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Preparation of Hours Analysis - Through 9.21.07 (including changes to prior schedule).	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Assist R. Pochmara with Folder Tabs - Template.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Correspondence with J. Simpson and A. Krabill regarding providing the Company with Client Weekly and Hot Topics (A&A News).	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Correspondence with V. Lane and M. Sakowski regarding administrative transition.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Meeting coordination for engagement team.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	9/26/2007	Miscellaneous activities such as providing assistance to engagement team.	0.8			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	9/26/2007	Correspondence with J. Hegelmann and D. Kelley regarding Famar Fuegina - Argentina pre-approval request.	0.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	9/26/2007	Discussed staffing of K. Tau and M. Rothmund with C. Failer, A. Kelly, M. Hatzfeld and J. Simpson.	0.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	9/26/2007	Reviewed planning documentation in GAMx	1.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	9/26/2007	Assisted J. Nicol in Corporate process walkthroughs.	0.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	9/26/2007	Saginaw - Review of 2007 process walkthrough documentation	1.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/26/2007	Discussion with S. Pacella regarding Workstream and Corporate Datacenter walkthroughs.	0.4			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/26/2007	Tested CC IDs access in PN1 and PHR.	3.1			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/26/2007	Tested terminations for SAP for PN1.	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	9/26/2007	Review of interim substantive audit workpapers.	10.5			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/26/2007	Worked on inventory observation staffing for Divisional physical inventories.	0.9			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/26/2007	Discussion with L. Schwandt on status of cash and debt testing for corporate interim testing.	0.4			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/26/2007	Meeting with J. Nicol to discuss corporate interim testing and walkthrough testing.	0.8			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/26/2007	E&S Audit: sent out the second round of interim client assistance request list to divisional personnel.	0.4			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/26/2007	E&S Audit: completed raw materials price testing for inventory interim substantive procedures.	1.9			A1
Horner	Kevin John	KJH	<b>Staff</b>	9/26/2007	E&S Audit: worked on inventory substantive audit procedures for the interim audit.	2.4			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	9/26/2007	Meeting with M. Mesina to discuss the status of European statutory reports and 2007 fees.	0.8			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	9/26/2007	Attending the European U.S. GAAP training session in Paris, France.	7.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	9/26/2007	Prepared a summary of controls we were planning on placing reliance on management and documented if these controls were tested by management at each N.A. in-scope location.	2.1			A1
Marold	Erick W.	EWM	Senior	9/26/2007	Reviewed the entity level controls for consideration of AS5 categories and documented my considerations for review.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2007	Corporate-Inquired as to the status of our payables and prepaid support.	0.2			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2007	Corporate-Correspondence regarding remaining fixed asset open items.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2007	Discussed cash disbursement procedures with K. Horner.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2007	Met with C. Hewlett regarding cash disbursement procedures and support.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2007	Documented the cash disbursements walkthrough.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2007	Met with D. Kanopsky to receive and discuss requested prepaid support.	0.6			A1
Pacella	Shannon M.	SMP	Manager	9/26/2007	Discuss status on review of management testing & SAP independent testing with R. Ciungu	0.4			A1
Ranney	Amber C.	ACR	Senior	9/26/2007	Updating audit worksteps for partner review comments on PASSA's.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/26/2007	Walking K. Rasmussen through the process to update our scope analysis as of 6/30/07.	0.8			A1
Ranney	Amber C.	ACR	Senior	9/26/2007	Comparing PSP worksteps to EBP worksteps in order to create pension testing procedures.	1.4			A1
Ranney	Amber C.	ACR	Senior	9/26/2007	Updating pension testing client assistance list and audit program based on review comments.	2.3			A1
Ranney	Amber C.	ACR	Senior	9/26/2007	Dayton-Following-up on open audit items with C. Davies and R. Hamilton.	1.4			A1
Ranney	Amber C.	ACR	Senior	9/26/2007	Dayton-Preparing a summary of billing reserve methodologies used at each division.	2.1			A1
Rasmussen	Kyle M.	KMR	Staff	9/26/2007	Copying and mailing derivative confirmations.	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	9/26/2007	Generating excel report for what will be in scope for 2007 YE	3.4			A1
Rasmussen	Kyle M.	KMR	Staff	9/26/2007	E&S - working on the Accounts Receivable Confirms as of 6/30	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	9/26/2007	E&S - Creating excel templates for PBC requests	2.9			A1
Saimoua	Omar Issam	OIS	Staff	9/26/2007	Powertrain - Performed wrap up procedures for the control testing of the inventory process.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	9/26/2007	Powertrain - Communicated API dates to the staff and made selections for the test counts.	2.2			A1
Sheckell	Steven F.	SFS	Partner	9/26/2007	Review audit planning	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/26/2007	Review various international statutory topics	2.4			A1
Simpson	Jamie	JS	Senior Manager	9/26/2007	Review of Delphi Internal control memo regarding testing at ACS and processes at ACS.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/26/2007	Review of International pension testing program.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/26/2007	Review of Thermal investment workpapers.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Correspondence with K. Schaefer regarding June Invoice Payment Follow-Up.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Correspondence with E.R. Simpson and M. Sakowski regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Add new AC books to Audit Committee binder.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Review IA report log for outstanding reports; follow-up accordingly.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Update team calendar with new meetings currently in team's individuals calendars.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Assist R. Pochmara regarding badge issue.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Correspondence with M. Romano regarding Famar Fuegina - Argentina pre-approval request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2007	Comparison of new pre-approval binder to previous binder ensuring all documentation is included.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/27/2007	Reviewed planning documentation in GAMx	0.4			A1
Boehm	Michael J.	MJB	Manager	9/27/2007	Discussed DPSS open items with E.R. Simpson.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Discussed with D. Huffman testing of privileged users in SAP.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Discussion with D. Huffman regarding next steps in regards with SAP testing.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Documented logical access finding for SAP follow-up.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Respond to client emails relating to ITGC testing of different applications.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Updated Delphi status tracker per S. Pacella.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Downloaded tables from SAP for admin access testing.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Prepared documentation for SAP logical access findings meeting.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Compared HR termination list and USR02 table within SAP to identify users that had left the Company.	1.6			A1
Gerber	Katherine A.	KAA	Senior	9/27/2007	Thermal - Close review notes from interim substantive and walkthrough/TOC procedures.	0.6			A1
Gerber	Katherine A.	KAA	Senior	9/27/2007	Thermal - Interim status update meeting with J. Simpson, M. Rothmund, and J. Nicol	0.6			A1
Gerber	Katherine A.	KAA	Senior	9/27/2007	Thermal - Preparation of documents for Thermal status update meeting.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/27/2007	Review of interim substantive audit procedures.	10.6			A1
Henning	Jeffrey M.	JMH	Partner	9/27/2007	Review of IT Audit testing status presentation draft.	0.8			A1
Horner	Kevin John	KJH	Staff	9/27/2007	E&S Audit: Discussion with C. Riedl to wrap up raw materials price testing for inventory substantive testing.	0.9			A1
Horner	Kevin John	KJH	Staff	9/27/2007	E&S Audit: worked on accounts receivable confirmations testing.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/27/2007	E&S Audit: worked on inventory testing and review of inventory documentation completed by M. Zinger for interim audit procedures.	2.2			A1
Horner	Kevin John	KJH	Staff	9/27/2007	E&S Audit: worked on inventory substantive audit procedures.	2.4			A1
Horner	Kevin John	KJH	Staff	9/27/2007	E&S Audit: completed inventory management walkthrough.	2.9			A1
Huffman	Derek T.	DTH	Senior	9/27/2007	Review of SAP testing work	0.6			A1
Kearns	Matthew R.	MRK	Senior	9/27/2007	Powertrain - Completing review of internal control testing as of 6/30/07 for the 2007 audit.	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2007	Meeting with T. McClellan to discuss Q3 ethics line matters.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2007	Meeting with M. Mesina to discuss the status of European statutory reports and 2007 fees.	1.4			A1
Marold	Erick W.	EWM	Senior	9/27/2007	Created a summary by account which outlines significant account balances and who is the senior and manager responsible for the 2007 audit procedures.	1.4			A1
Marold	Erick W.	EWM	Senior	9/27/2007	E&S Audit - Detail reviewed the manual application of cash receipts testing.	0.8			A1
Marold	Erick W.	EWM	Senior	9/27/2007	Reviewed K. St.Romains schedule outlining non-key controls which meet relate to the same assertion as the key control.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2007	Thermal-Discussed Lockport cutoff with M. Rothmund.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2007	Thermal-Performed inventory cutoff procedures for Lockport.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2007	Sent and received emails regarding fixed asset support.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2007	Performed fixed asset substantive procedures.	1.9			A1
Pikos	Matthew C.	MCP	Senior	9/27/2007	Meeting with M. Hatzfeld to walkthrough the audit workpapers that we have prepared for accounts receivable, accounts payable and accruals at the Packard Division.	3.2			A1
Pochmara	Rose Christine	RCP	Staff	9/27/2007	DPSS - Expenditures Cycle ToCs	3.6			A1
Ranney	Amber C.	ACR	Senior	9/27/2007	Walking K. Rasmussen through the process to update our scope analysis as of 6/30/07.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	9/27/2007	Creating a client assistance list & meeting agenda to kick off our pension testing for the 2007 audit.	1.2			A1
Ranney	Amber C.	ACR	Senior	9/27/2007	Meeting with J. DeMarco, K. Cobb, E. Clauson and J. Simpson to plan for 2007 testing of pension plan balances.	2.6			A1
Ranney	Amber C.	ACR	Senior	9/27/2007	Developing pension testing and special attrition worksteps for 2007 audit.	3.1			A1
Ranney	Amber C.	ACR	Senior	9/27/2007	Preparing cash scoping analysis for the 2007 audit.	1.9			A1
Rasmussen	Kyle M.	KMR	Staff	9/27/2007	Generating excel report for what will be in scope for 2007 YE	2.7			A1
Rasmussen	Kyle M.	KMR	Staff	9/27/2007	E&S - working on the Accounts Receivable Confirms as of 6/30	1.5			A1
Rasmussen	Kyle M.	KMR	Staff	9/27/2007	Saginaw - Analyzing the 2006 YE payables and payments for proper cutoff.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	9/27/2007	Attended a Thermal update meeting with J. Simpson and K. Gerber	0.9			A1
Sheckell	Steven F.	SFS	Partner	9/27/2007	International communication related to India stat audits	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/27/2007	Time spent on staffing matters for Delphi.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/27/2007	Review of agenda for demographic data planning meeting.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/27/2007	Discussion with A. Ranney regarding pension testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/27/2007	Planning meeting with K. Cobb, J. DeMarco, E. Clauson, B. Pettingil and A. Ranney to discuss demographic data testing.	1.4			A1
Simpson	Jamie	JS	Senior Manager	9/27/2007	Research regarding accounting for interest expense on LSC balances previously not recorded.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/27/2007	Preparation of email to India regarding statutory audit status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	9/27/2007	Meeting with K. Gerber, M. Rothmund and J. Nicol to discuss Thermal audit status.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Meeting coordination for engagement team.	0.3			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Assist R. Pochmara regarding badge issue.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Correspondence with J. Hegelmann and D. Kelley regarding Famar Fuegina - Argentina pre-approval request.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Correspondence with M. Hatzfeld regarding Pre-Approval Documentation.	0.3			A1
Asher	Kevin F.	KFA	Partner	9/28/2007	Review of audit status matters	1.3			A1
Ciungu	Roxana M.	RMC	Staff	9/28/2007	Respond to client emails relating to ITGC testing of different applications.	0.4			A1
Fitzpatrick	Michael J.	MJF	Partner	9/28/2007	Review of planning documents.	5.1			A1
Henning	Jeffrey M.	JMH	Partner	9/28/2007	Conference call with S. Pacella and K. Cash to prepare for IT status discussion with T. Timko.	0.7			A1
Horner	Kevin John	KJH	Staff	9/28/2007	E&S Audit: weekly status update conference call with division personnel.	0.7			A1
Horner	Kevin John	KJH	Staff	9/28/2007	E&S Audit: worked on documentation for our testing of other revenue and expense accounts.	2.1			A1
Horner	Kevin John	KJH	Staff	9/28/2007	E&S Audit: worked on documentation for our testing of the competitive bid process for material sourcing.	2.6			A1
Kearns	Matthew R.	MRK	Senior	9/28/2007	Powertrain - Verifying review notes from interim audit were cleared	1.7			A1
Kearns	Matthew R.	MRK	Senior	9/28/2007	Powertrain - Preparing interim audit file for partner review	1.8			A1
Kuehl	Angela L.	ALK	Staff	9/28/2007	Powertrain - Completion of Physical Inventory Observation procedures for the Powertrain division.	8.0			A1
Love II	William F.	WFL	Staff	9/28/2007	Powertrain - Preparation to perform test counts	0.6			A1
Love II	William F.	WFL	Staff	9/28/2007	Powertrain - Discussion with D. Fitz to obtain information for memo	0.4			A1
Love II	William F.	WFL	Staff	9/28/2007	Powertrain - Tour of plant and brief explanation of how inventory is operated	0.8			A1
Love II	William F.	WFL	Staff	9/28/2007	Powertrain - Floor to sheet test counts	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Love II	William F.	WFL	Staff	9/28/2007	Powertrain - Sheet to floor test counts	1.1			A1
Love II	William F.	WFL	Staff	9/28/2007	Powertrain - Travel time from Farmington Hills, MI to Sandusky, OH	1.2			A1
Love II	William F.	WFL	Staff	9/28/2007	Powertrain - Travel time from Sandusky, OH to Farmington Hills, MI	1.2			A1
Love II	William F.	WFL	Staff	9/28/2007	Powertrain - Wait time for tag control listing to be completed	2.0			A1
Marold	Erick W.	EWM	Senior	9/28/2007	Updated the entity level category considerations based on AS5 as a result of review notes received.	0.8			A1
Marold	Erick W.	EWM	Senior	9/28/2007	Met with IAS to review revised journal entry queries and determine testing methodology.	1.4			A1
Marold	Erick W.	EWM	Senior	9/28/2007	E&S Audit - Detail reviewed the inventory walkthrough.	0.9			A1
Marold	Erick W.	EWM	Senior	9/28/2007	E&S Audit - Discussion regarding the status of the E&S annual physical inventory test counts and ability to tie in the test counts.	1.1			A1
Marold	Erick W.	EWM	Senior	9/28/2007	Discussed reliance control strategy with J. Simpson.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	9/28/2007	Corresponded regarding and obtained prepaid support from D. Kanopsky.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	9/28/2007	Met with L. Criss, J. Smith, and K. Filips regarding fixed asset substantive procedures.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	9/28/2007	Performed fixed asset walkthrough.	3.9			A1
Pacella	Shannon M.	SMP	Manager	9/28/2007	Meeting with K. Cash and J. Henning to discuss meeting agenda for meeting with T. Timko.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	9/28/2007	DPSS - Prepared spreadsheets and sent client requests	3.2			A1
Pochmara	Rose Christine	RCP	Staff	9/28/2007	DPSS - Preparing lead sheets for ToCs and client requests.	4.4			A1
Ranney	Amber C.	ACR	Senior	9/28/2007	Revisions to planning documents based on independent partner review comments.	0.8			A1
Ranney	Amber C.	ACR	Senior	9/28/2007	Updating the audit scope memo and attachments for partner review comments.	1.6			A1
Ranney	Amber C.	ACR	Senior	9/28/2007	Going over planning documents with M. Fitzpatrick for the independent partner review.	4.1			A1
Rasmussen	Kyle M.	KMR	Staff	9/28/2007	Generating excel report for what will be in scope for 2007 YE	5.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	9/28/2007	Powertrain - Met with M. Hatzfeld to walk through the review process of AR & AP.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	9/28/2007	Powertrain - Met with M. Hatzfeld and J. Brooks to discuss the Toyota warranty topic.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	9/28/2007	Powertrain - Cleared review notes relating to JV's and Receivables.	3.4			A1
Sheckell	Steven F.	SFS	Partner	9/28/2007	Review audit planning	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/28/2007	International communication related to India stat audits	1.6			A1
Sheckell	Steven F.	SFS	Partner	9/28/2007	Review interim Powertrain audit procedures	2.4			A1
Sherlock	Sarah A.	SAS	Staff	9/28/2007	Powertrain - Performed the physical inventory observation at the Saginaw, MI location.	8.0			A1
Simpson	Jamie	JS	Senior Manager	9/28/2007	Discussion with A. Ranney and S. Sheckell regarding scope memo.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/28/2007	Discussion with A. Ranney and E. Marold regarding attachments for scope memo.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/28/2007	Discussion with M. Fitzpatrick, A. Ranney and S. Sheckell regarding independent partner review comments.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/28/2007	Discussion with E. Marold and K. Horner regarding staffing matters.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/28/2007	Conf. call with S. Sheckell and P. Chadha regarding India statutory audit status.	0.5			A1
Stille	Mark Jacob	MJS	Senior	9/28/2007	Updating of GM Logical Access Memo for HTKS/STKS applications.	1.0			A1
<b>A1 Project Total:</b>						<b>1,773.3</b>		<b>\$0</b>	
<b>Accounting Assistance - A2</b>									
<b>Catalyst</b>									
Kearns	Matthew R.	MRK	Senior	9/7/2007	Catalyst - Meeting with J. Weber to discuss Catalyst business sale	0.5	\$300	\$150	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2007	Powertrain - Discussion with C. Arkwright and J. Weber related to potential E&Y scope in conjunction with Catalyst divestiture.	1.4	\$470	\$658	A2
Kearns	Matthew R.	MRK	Senior	9/12/2007	Catalyst - Developing and discussing audit approach related to Catalyst with M. Hatzfeld	1.2	\$300	\$360	A2
Kearns	Matthew R.	MRK	Senior	9/13/2007	Catalyst - Meeting with J. Weber and C. Arkwright to discuss Sale of Catalyst business and E&Y procedures	2.2	\$300	\$660	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	9/19/2007	Catalyst - Drafting and reviewing communication from S. Bonadies regarding Catalyst Sale APIs	0.8	\$300	\$240	A2
Kearns	Matthew R.	MRK	Senior	9/19/2007	Catalyst- Meeting with K. Tremain to discuss Delphi Catalyst Sale and APIs	1.1	\$300	\$330	A2
Kearns	Matthew R.	MRK	Senior	9/20/2007	Catalyst - Meeting with K Tremain to discuss Catalyst API procedures	0.8	\$300	\$240	A2
Kearns	Matthew R.	MRK	Senior	9/20/2007	Catalyst - Drafting and reviewing communication from S. Bonadies regarding Catalyst Sale APIs	1.1	\$300	\$330	A2
Kearns	Matthew R.	MRK	Senior	9/20/2007	Catalyst - Preparing and communicating inventory observation procedures for APIs occurring as a result of the Catalyst business being sold	2.1	\$300	\$630	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2007	Discussion with C. Arkwright relative to E&Y audit scope associated with Umicore closing.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2007	Discussion with J. Weber relative to E&Y audit scope related to Umicore closing transaction.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2007	Coordination of international inventory observations in support of Umicore transaction closing on 9/28/07.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2007	Review of international inventory observation instructions and fee proposals.	2.1	\$470	\$987	A2
Kearns	Matthew R.	MRK	Senior	9/21/2007	Catalyst - Reviewing finalizing audit program related to Catalyst Sale APIs	2.4	\$300	\$720	A2
Henning	Jeffrey M.	JMH	Partner	9/24/2007	Review inventory instructions and planning for closing audits	1.1	\$575	\$633	A2
Kearns	Matthew R.	MRK	Senior	9/24/2007	Catalyst - Meeting with J. Weber to discuss the Company's request for E&Y procedures related to the Catalyst sale	1.2	\$300	\$360	A2
Kearns	Matthew R.	MRK	Senior	9/24/2007	Catalyst - Reviewing various communications from S. Bonadies regarding Catalyst API procedures	2.3	\$300	\$690	A2
Henning	Jeffrey M.	JMH	Partner	9/25/2007	Review of inventory instructions and planning for transaction closing procedures	2.4	\$575	\$1,380	A2
Kearns	Matthew R.	MRK	Senior	9/25/2007	Catalyst - Meeting with J. Weber to discuss the Company's request for E&Y procedures related to the Catalyst sale	0.7	\$300	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	9/25/2007	Catalyst - Meeting with J. Henning to discuss E&Y procedures related to Delphi Catalyst Sale	2.4	\$300	\$720	A2
Bharani	Deepa S.	DSB	Staff	9/26/2007	Physical Inventory Observation at Delphi Catalyst plant in Tulsa, Oklahoma	0.8	\$140	\$112	A2
Kearns	Matthew R.	MRK	Senior	9/26/2007	Catalyst - Coordinating details of Tulsa inventory.	0.7	\$300	\$210	A2
Bharani	Deepa S.	DSB	Staff	9/27/2007	Physical Inventory Observation at Delphi Catalyst plant in Tulsa, Oklahoma	9.3	\$140	\$1,302	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2007	Development of agreed upon procedure scope to be used on closing working capital statement.	6.5	\$470	\$3,055	A2
<b>A2 Catalyst Project Total:</b>						<b>46.0</b>		<b>\$15,340</b>	
<b>Corporate</b>									
Asher	Kevin F.	KFA	Partner	9/3/2007	Review of disclosure of the securities settlement	1.8	\$770	\$1,386	A2
Asher	Kevin F.	KFA	Partner	9/3/2007	Review of Form 8-k filing and related procedures	3.9	\$770	\$3,003	A2
Boehm	Michael J.	MJB	Manager	9/4/2007	Discussion with A. Kulikowski and D. Childs regarding 8-K issuance.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	9/4/2007	Discussion with J. Montgomery regarding management's final memorandum regarding change to segment disclosure.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	9/4/2007	Update of 8-k summary memo to reflect FAS 131 Q&A guidance.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	9/4/2007	Walked J. Nicol through 8-k document to assist in preparation of final workpaper documentation.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	9/4/2007	Prepared interim financial statement analytics as part of post-report review procedures.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	9/4/2007	Reviewed BOD minutes, AC minutes and internal audit reports related to 8-k issuance post report review procedures.	1.6	\$330	\$528	A2
Boehm	Michael J.	MJB	Manager	9/4/2007	Finalized transmittal letter, opinion, consent and rep letter to D&T related to 8-k issuance to restate 12/31/06 10-K.	2.1	\$330	\$693	A2
Kearns	Matthew R.	MRK	Senior	9/4/2007	Powertrain - Meeting with K. Lentine regarding the Division's U.S. GAAP reconciliations of Minority JVs.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	9/4/2007	Powertrain - Reviewing documentation related to the Division's U.S. GAAP reconciliations of Minority JVs.	1.3	\$300	\$390	A2
Sheckell	Steven F.	SFS	Partner	9/4/2007	Review of the 8k related to the segment restatement.	2.6	\$575	\$1,495	A2
Sheckell	Steven F.	SFS	Partner	9/4/2007	Review legal settlement related disclosures	1.8	\$575	\$1,035	A2
Boehm	Michael J.	MJB	Manager	9/5/2007	Discussed 8-k tie out with J. Nicol.	0.3	\$330	\$99	A2
Krabill	Aaron J.	AJK	Senior Manager	9/5/2007	Review of materials provided by J. Enzor re regarding the status of the global BPO transition to Genpact.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	9/5/2007	Meeting with J. Enzor, D. Fidler, S. Sheckell, B. Welsh and J. Simpson to discuss the status of the Global BPO transition and related audit work.	1.6	\$470	\$752	A2
Nicol	Jeremy M.	JMN	Staff	9/5/2007	Corporate-Checked several 8-k numbers against the 2005 & 2006 10K's.	0.4	\$140	\$56	A2
Nicol	Jeremy M.	JMN	Staff	9/5/2007	Corporate-Discussed 8k differences with M. Boehm and A. Krabill.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	9/5/2007	Corporate-Reviewed and tied out updated 8-k.	3.1	\$140	\$434	A2
Sheckell	Steven F.	SFS	Partner	9/5/2007	Review emergence related accounting matters	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	9/5/2007	Review legal settlement related disclosures	3.2	\$575	\$1,840	A2
Simpson	Jamie	JS	Senior Manager	9/5/2007	Meeting with J. Enzor, D. Fidler, S. Sheckell, B. Welsch, and A. Krabill to discuss BPO status for Europe.	2.2	\$470	\$1,034	A2
Sheckell	Steven F.	SFS	Partner	9/6/2007	Review emergence related accounting matters	1.6	\$575	\$920	A2
Sheckell	Steven F.	SFS	Partner	9/6/2007	Review shared services transition related topics	1.4	\$575	\$805	A2
Kearns	Matthew R.	MRK	Senior	9/7/2007	Powertrain - Meeting with K. Lentine to discuss Katcon JV U.S. GAAP reconciliation	2.2	\$300	\$660	A2
Sheckell	Steven F.	SFS	Partner	9/7/2007	Review emergence related accounting matters	1.2	\$575	\$690	A2
Sheckell	Steven F.	SFS	Partner	9/7/2007	Review shared services transition related topics	0.8	\$575	\$460	A2
Kearns	Matthew R.	MRK	Senior	9/10/2007	Powertrain - Meeting with K. Lentine and M. Santana to discuss Katcon JV Reconciliation	2.2	\$300	\$660	A2
Sheckell	Steven F.	SFS	Partner	9/10/2007	Review accounting for GM settlement agreement	2.7	\$575	\$1,553	A2
Ranney	Amber C.	ACR	Senior	9/11/2007	Meeting with K. St. Romain and J. Simpson to discuss the Company's testing approach over the transition of accounts receivable from Dayton to GenPact.	0.9	\$275	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	9/11/2007	Discussion with J. Simpson regarding our testing approach of controls over accounts receivable after the transition from Dayton to GenPact.	1.2	\$275	\$330	A2
Sheckell	Steven F.	SFS	Partner	9/11/2007	Review accounting for GM settlement agreement	2.6	\$575	\$1,495	A2
Simpson	Jamie	JS	Senior Manager	9/11/2007	Review of GM settlement agreement.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	9/11/2007	Discussion with A. Ranney regarding Dayton testing plan as a result of transition to Genpact.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	9/11/2007	Discussion with S. Sheckell regarding MOU agreements.	1.1	\$470	\$517	A2
Asher	Kevin F.	KFA	Partner	9/12/2007	Review of accounting for the GM and Delphi settlement agreements	3.4	\$770	\$2,618	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2007	Powertrain - Discussion with C. Arkwright and J. Weber related to potential E&Y scope in conjunction with Catalyst divestiture.	1.1	\$470	\$517	A2
Sheckell	Steven F.	SFS	Partner	9/12/2007	Review accounting of Union attrition programs	2.4	\$575	\$1,380	A2
Sheckell	Steven F.	SFS	Partner	9/12/2007	Review accounting for GM settlement agreement	3.6	\$575	\$2,070	A2
Simpson	Jamie	JS	Senior Manager	9/12/2007	Discussion with K. Asher and S. Sheckell regarding MOU's and GM agreement.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	9/12/2007	Time spent reviewing GM settlement agreement.	2.1	\$470	\$987	A2
Fitzpatrick	Michael J.	MJF	Partner	9/13/2007	Review of the memorandums of understanding related to the Union agreements.	3.6	\$825	\$2,970	A2
Fitzpatrick	Michael J.	MJF	Partner	9/13/2007	Discussion with S. Sheckell and J. Simpson regarding UAW agreement.	0.4	\$825	\$330	A2
Ranney	Amber C.	ACR	Senior	9/13/2007	Dayton-Setting up a controls matrix for AR testing considering transition of AR from Dayton to Genpact.	0.9	\$275	\$248	A2
Ranney	Amber C.	ACR	Senior	9/13/2007	Dayton - Meeting with D. Unrue and J. Simpson to go over GenPact transition details and timing.	1.2	\$275	\$330	A2
Sheckell	Steven F.	SFS	Partner	9/13/2007	Review accounting of Union attrition programs	3.4	\$575	\$1,955	A2
Sheckell	Steven F.	SFS	Partner	9/13/2007	Review accounting for GM settlement agreement	4.2	\$575	\$2,415	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/13/2007	Discussion with S. Sheckell and M. Fitzpatrick regarding UAW agreement.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	9/13/2007	Attendance at Delphi Finance Client Council meeting.	1.9	\$470	\$893	A2
Simpson	Jamie	JS	Senior Manager	9/13/2007	Conf. call with D. Unrue, P. Viviano, and A. Ranney to discuss Accounts Receivable transition plan to GenPact.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	9/14/2007	Discussion with K. St. Romaine on Dayton control review for GenPact transition.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	9/17/2007	Research accounting for union attrition programs	3.4	\$575	\$1,955	A2
Asher	Kevin F.	KFA	Partner	9/18/2007	Meeting to review accounting for the GM and Labor settlement agreements	2.1	\$770	\$1,617	A2
Sheckell	Steven F.	SFS	Partner	9/18/2007	Research accounting for union attrition programs	2.6	\$575	\$1,495	A2
Simpson	Jamie	JS	Senior Manager	9/18/2007	Discussion with K. Asher and S. Sheckell regarding MOU agreements.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	9/18/2007	Research accounting for cash balance plans related to MOU's.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	9/18/2007	Review of Delphi UAW MOU accounting memo.	1.2	\$470	\$564	A2
Abell Jr	Charles C.	CCA	Partner	9/19/2007	Meeting w/ client and J. Whitson and D. Kelley re: FIN 48 issues	1.0	\$825	\$825	A2
Asher	Kevin F.	KFA	Partner	9/19/2007	Meeting to review accounting for the GM and Labor settlement agreements	2.3	\$770	\$1,771	A2
Asher	Kevin F.	KFA	Partner	9/19/2007	Accounting research related to the UAW and GM settlement agreements.	3.2	\$770	\$2,464	A2
Conat	Arthur L.	ALC	Executive Director	9/19/2007	Conference call with S. Sheckell and J. Simpson regarding UAW MOU.	2.0	\$525	\$1,050	A2
Sheckell	Steven F.	SFS	Partner	9/19/2007	Research accounting for union attrition programs	5.2	\$575	\$2,990	A2
Simpson	Jamie	JS	Senior Manager	9/19/2007	Time spent reviewing the UAW MOU.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	9/19/2007	Conference call with A. Conat and S. Sheckell regarding UAW MOU.	2.2	\$470	\$1,034	A2
Simpson	Jamie	JS	Senior Manager	9/19/2007	Meeting with B. Schafer, A. Brazier, K. Asher, S. Sheckell and E. Clauson to discuss union agreements.	2.3	\$470	\$1,081	A2
Sheckell	Steven F.	SFS	Partner	9/20/2007	Research accounting for union attrition programs	3.8	\$575	\$2,185	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/21/2007	Discussion with S. Sheckell regarding curtailments	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	9/21/2007	Preparation of summary for E&Y actuary of successor plans related to pension/OPEB.	0.9	\$470	\$423	A2
Simpson	Jamie	JS	Senior Manager	9/23/2007	Research regarding pension/OPEB accounting matters.	1.1	\$470	\$517	A2
Conat	Arthur L.	ALC	Executive Director	9/24/2007	Conf. call with S. Sheckell and J. Simpson to discuss pension/OPEB accounting.	1.3	\$525	\$683	A2
Fitzpatrick	Michael J.	MJF	Partner	9/24/2007	Meeting with K. Asher, S. Sheckell, and J. Simpson to discuss pension/OPEB accounting.	2.9	\$825	\$2,393	A2
Sheckell	Steven F.	SFS	Partner	9/24/2007	Review union pension accounting for Q3	4.7	\$575	\$2,703	A2
Simpson	Jamie	JS	Senior Manager	9/24/2007	Conf. call with J. Williams and E. Clauson to discuss pension/OPEB accounting.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	9/24/2007	Conf. call with A. Conat and S. Sheckell to discuss pension/OPEB accounting.	0.9	\$470	\$423	A2
Simpson	Jamie	JS	Senior Manager	9/24/2007	Meeting with K. Asher, S. Sheckell, and M. Fitzpatrick to discuss pension/OPEB accounting.	2.3	\$470	\$1,081	A2
Kearns	Matthew R.	MRK	Senior	9/26/2007	Powertrain - Coordinating Powertrain inventories as a result of time change due to UAW GM strike (Client requested change less than 1 week before API date)	0.9	\$300	\$270	A2
Sheckell	Steven F.	SFS	Partner	9/26/2007	Review union pension accounting for Q3	1.6	\$575	\$920	A2
Simpson	Jamie	JS	Senior Manager	9/27/2007	Discussion with E. Clauson regarding Pension/OPEB accounting.	0.5	\$470	\$235	A2
Asher	Kevin F.	KFA	Partner	9/28/2007	Review of impact and accounting for insurance recoverable on legal settlement	1.6	\$770	\$1,232	A2
Sheckell	Steven F.	SFS	Partner	9/28/2007	Review union pension accounting for Q3	1.4	\$575	\$805	A2
Simpson	Jamie	JS	Senior Manager	9/28/2007	Meeting with J. Williams, S. Sheckell and E. Clauson regarding pension/OPEB accounting.	1.2	\$470	\$564	A2
<b>A2 Corporate Project Total:</b>						<b>139.9</b>		<b>\$75,456</b>	
<b>Financial Remediation</b>									
Miller	Nicholas S.	NSM	Manager	9/5/2007	Time spent editing/developing approach memo for the testing of Packard inventory given the two systems and the material weakness remediation.	2.9	\$330	\$957	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/5/2007	Discussion with M. Hatzfeld regarding approach memo for the testing of Packard inventory given the two systems and the material weakness remediation.	1.1	\$330	\$363	A2
Nicol	Jeremy M.	JMN	Staff	9/5/2007	Thermal-Discussion with N. Banks regarding the updated Zapi version to understand what they had done to create the new zapi and how it had worked in their testing.	0.4	\$140	\$56	A2
Sheckell	Steven F.	SFS	Partner	9/5/2007	Review material weakness related materials	0.4	\$575	\$230	A2
Asher	Kevin F.	KFA	Partner	9/6/2007	Review of material weakness remediation plans	3.8	\$770	\$2,926	A2
Henning	Jeffrey M.	JMH	Partner	9/6/2007	Material weakness review meeting	3.0	\$575	\$1,725	A2
Marold	Erick W.	EWM	Senior	9/6/2007	E&S Audit - Communication with R. Hoffman regarding our physical inventory testing procedures and issues to date related to the information provided to us.	1.1	\$275	\$303	A2
Nicol	Jeremy M.	JMN	Staff	9/6/2007	Thermal-Performed inventory tie outs to the updated zapi comp file. (Third time we have done this procedure, as the previous two Zapis did not work.)	0.9	\$140	\$126	A2
Sheckell	Steven F.	SFS	Partner	9/6/2007	Review material weakness related materials	2.4	\$575	\$1,380	A2
Horner	Kevin John	KJH	Staff	9/7/2007	E&S: selected new sample of fixed assets to test in relation to the fixed asset inventory conducted by E&S in 2007. Original population given by E&S was incorrect.	1.1	\$220	\$242	A2
Horner	Kevin John	KJH	Staff	9/7/2007	Thermal: meeting with M. Rothmund and J. Nicol to discuss inventory test counts and the shortcomings of the reports provided by accounting personnel to facilitate the tie out of the test counts.	0.6	\$220	\$132	A2
Miller	Nicholas S.	NSM	Manager	9/7/2007	Review of Material Weakness remediation slide deck with K. St. Romain.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	9/7/2007	Time spent editing/developing approach memo for the testing of Packard inventory given the two systems and the material weakness remediation.	1.3	\$330	\$429	A2
Miller	Nicholas S.	NSM	Manager	9/7/2007	Discussion with M. Hatzfeld regarding approach memo for the testing of Packard inventory given the two systems and the material weakness remediation.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	9/7/2007	Thermal-Discussed Lockport inventory tie out procedures with K. Horner and M. Rothmund.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	9/7/2007	Thermal-Performed inventory tie out procedures from the test counts to the zapi comp to the 279 report. (Third version of the Zapi that we have used as a result of report differences.)	3.4	\$140	\$476	A2
Sheckell	Steven F.	SFS	Partner	9/7/2007	Review material weakness related materials	0.6	\$575	\$345	A2
Jin	Lei	LJ	Staff	9/10/2007	E&S - Performed control testing related to the manual application of cash receipts. This control was supposed to be tested by management, however, it was noted as an application control by E&S and therefore management's testing population was not appropriate. Time relates to the accumulation and selection of 2007 manual cash applications to AR and the review of supporting documentation provided by E&S AR clerks.	5.7	\$140	\$798	A2
Kearns	Matthew R.	MRK	Senior	9/10/2007	Powertrain - Reviewing Powertrain control deficiencies per Delphi control deficiency tracker	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	9/11/2007	Meeting with S. Sheckell and E. Marold to discuss the tooling remediation strategy.	0.7	\$330	\$231	A2
Nicol	Jeremy M.	JMN	Staff	9/11/2007	Thermal-Corresponded with N. Banks and D. Conlon regarding difficulties in tying out inventory test counts.	0.7	\$140	\$98	A2
Asher	Kevin F.	KFA	Partner	9/12/2007	Review of Material Weakness related audit plan	2.9	\$770	\$2,233	A2
Horner	Kevin John	KJH	Staff	9/12/2007	E&S Audit: meeting with L. Jin to review procedures related to the fixed asset inventory completed by the E&S Division in 2007 as a result of the material weakness.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	9/12/2007	E&S: worked on testing of re-classification of outside accounts receivable to allied accounts receivable in eTBR due to SAP mapping issue.	1.2	\$220	\$264	A2
Marold	Erick W.	EWM	Senior	9/12/2007	Drafted tooling and NRE audit procedures based on Delphi's control remediation plan and cleared review notes related to the drafted steps.	3.1	\$275	\$853	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/12/2007	Review material weakness plan for tooling	0.7	\$575	\$403	A2
Horner	Kevin John	KJH	Staff	9/13/2007	E&S: worked on documentation of SAP/eTBR mapping issue with allied and outside receivables.	2.1	\$220	\$462	A2
Jin	Lei	LJ	Staff	9/13/2007	E&S - Fixed Asset observation required as a result of the material weakness.	1.7	\$140	\$238	A2
Jin	Lei	LJ	Staff	9/13/2007	E&S - Workpaper-Fixed Asset Observation required as a result of the material weakness.	2.2	\$140	\$308	A2
Jin	Lei	LJ	Staff	9/13/2007	E&S - Communication with J. Redding regarding to fixed asset observation on Friday. Prepare workpaper for Fixed Assets Observation	2.4	\$140	\$336	A2
Marold	Erick W.	EWM	Senior	9/13/2007	Financial Remediation - Met with K. St. Romain to discuss timing of Q3 walkthrough of tooling calculations at each N. American in-scope division.	1.4	\$275	\$385	A2
Marold	Erick W.	EWM	Senior	9/13/2007	Participated in the Tooling material weakness remediation call.	1.4	\$275	\$385	A2
Miller	Nicholas S.	NSM	Manager	9/13/2007	Follow-up meeting with the divisions on the status of the tooling material weakness remediation.	0.8	\$330	\$264	A2
Sheckell	Steven F.	SFS	Partner	9/13/2007	Review material weakness plan for tooling	0.6	\$575	\$345	A2
Jin	Lei	LJ	Staff	9/14/2007	E&S - Workpaper-Fixed Asset Observation required as a result of the material weakness.	1.6	\$140	\$224	A2
Jin	Lei	LJ	Staff	9/14/2007	E&S - Fixed Asset observation required as a result of the material weakness.	1.8	\$140	\$252	A2
Miller	Nicholas S.	NSM	Manager	9/14/2007	Follow-up meeting with the divisions on the status of the tooling material weakness remediation.	0.4	\$330	\$132	A2
Nicol	Jeremy M.	JMN	Staff	9/14/2007	Thermal-Discussed inventory issues and procedures with M. Rothmund.	0.4	\$140	\$56	A2
Nicol	Jeremy M.	JMN	Staff	9/14/2007	Thermal-Spoke with N. Banks regarding the adjustments to the Zapi_Comp.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	9/14/2007	Thermal-Wrote inventory memo explaining Zapi_Comp issues.	1.4	\$140	\$196	A2
Rothmund	Mario Valentin	MVR	Senior	9/14/2007	Thermal - Lockport Inventory Tie-out- Conference call with N. Banks to discuss the validity of reports	0.7	\$250	\$175	A2
Rothmund	Mario Valentin	MVR	Senior	9/14/2007	Thermal - Review of Lockport inventory tie-out memo	0.8	\$250	\$200	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/14/2007	Thermal - Discussion with J. Nicol and M. Rothmund regarding status of Lockport test count tie in issue.	0.4	\$470	\$188	A2
Jin	Lei	LJ	Staff	9/17/2007	E&S - Testing related to manual application of cash receipts. Communication with E&S AR clerks regarding differences between the invoice price and the remittance amount and the division's process for resolving such issues.	1.6	\$140	\$224	A2
Sheckell	Steven F.	SFS	Partner	9/17/2007	Meeting with D. Bayles to discuss material weaknesses	1.2	\$575	\$690	A2
Jin	Lei	LJ	Staff	9/18/2007	E&S - Updated physical inventory count procedures based on revised reports for plants DA01, DA26 and DA31.	3.6	\$140	\$504	A2
Jin	Lei	LJ	Staff	9/18/2007	E&S - Prepare workpaper for fixed asset observation required as a result of the material weakness.	0.3	\$140	\$42	A2
Marold	Erick W.	EWM	Senior	9/18/2007	Financial Remediation - Participated in the On-site Tooling Review Overview conference call between PwC and the Delphi SOX group.	0.9	\$275	\$248	A2
Horner	Kevin John	KJH	Staff	9/19/2007	E&S - Meeting with S. Horning (Production Control) to discuss discrepancies in the physical inventory reports provided to E&Y by the production facilities.	1.4	\$220	\$308	A2
Jin	Lei	LJ	Staff	9/19/2007	E&S - Documentation of Cash Receipts Test of Control after discussion with E. Marold regarding to cash receipts documentation	1.8	\$140	\$252	A2
Jin	Lei	LJ	Staff	9/19/2007	E&S - Performed procedures to agree inventory test counts for plant DA31 using bill-of-material data received from S. Horning to reconcile quantity variances between various reports provided to E&Y by PC&L (Production Control and Logistics)	2.1	\$140	\$294	A2
Jin	Lei	LJ	Staff	9/19/2007	E&S - Testing related to manual application of cash receipts. Time relates to the reconciliation of cash applied to cash received per lockbox.	2.1	\$140	\$294	A2
Marold	Erick W.	EWM	Senior	9/19/2007	Financial Remediation - Review of PwC documentation related to tooling walkthrough at E&S.	0.8	\$275	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	9/19/2007	Financial Remediation - Discussion with K. St.Romain and PwC regarding tooling observations at Delphi E&S.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	9/19/2007	Financial Remediation - Meeting with E&S Tooling Manager and PwC representatives to walk through the Q3 tooling calculation to verify compliance with remediation plan.	2.1	\$275	\$578	A2
Miller	Nicholas S.	NSM	Manager	9/20/2007	Time spent addressing extent of audit procedures given managements decision not to test all controls in the framework.	2.1	\$330	\$693	A2
Jin	Lei	LJ	Staff	9/21/2007	E&S - Discussion with E. Davison regarding Inventory test counts for plant DA01 and discrepancies noted to date.	0.3	\$140	\$42	A2
Marold	Erick W.	EWM	Senior	9/24/2007	Met with C. Tompkins to review Thermal's third quarter tooling calculation based on tooling remediation plan.	3.3	\$275	\$908	A2
Marold	Erick W.	EWM	Senior	9/24/2007	Travel time to Warren, OH from Berkley, MI to review Packard's third quarter tooling calculation based on tooling remediation plan.	3.9	*\$138	\$538	A2
Simpson	Jamie	JS	Senior Manager	9/24/2007	Review of Thermal Lockport memo summarizing issues with inventory test count tie in.	0.9	\$470	\$423	A2
Marold	Erick W.	EWM	Senior	9/25/2007	Travel time to Berkley, MI from Warren, OH to review Packard's third quarter tooling calculation based on tooling remediation plan.	3.9	*\$138	\$538	A2
Marold	Erick W.	EWM	Senior	9/25/2007	Met with C. Zurell to review Packard's third quarter tooling calculation based on tooling remediation plan.	4.1	\$275	\$1,128	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2007	Discussion of E&S tooling matters with A. Brazier and B. Berry.	1.3	\$470	\$611	A2
Marold	Erick W.	EWM	Senior	9/26/2007	Financial Remediation - Documentation of Q3 tooling observations for Packard, E&S, and Thermal.	2.1	\$275	\$578	A2
Marold	Erick W.	EWM	Senior	9/27/2007	Reviewed comments with Packard related to our review of their remediation progress related to tooling.	0.9	\$275	\$248	A2
Nicol	Jeremy M.	JMN	Staff	9/27/2007	Thermal-Discussed Lockport inventory Zapi report.	0.4	\$140	\$56	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/28/2007	E&S Audit: Meeting with E. Marold, J. Simpson, and J. Nicol to discuss discrepancies noted in the physical inventory reports provided to E&Y by the various divisions and action steps to resolve identified issues.	0.4	\$220	\$88	A2
Marold	Erick W.	EWM	Senior	9/28/2007	Meeting with Powertrain to discuss their tooling material weakness remediation.	2.1	\$275	\$578	A2
Simpson	Jamie	JS	Senior Manager	9/28/2007	Thermal - Discussion with J. Nicol regarding Lockport test count tie in issue.	0.4	\$470	\$188	A2
<b>A2 Financial Remediation Project Total:</b>						<b>107.0</b>		<b>\$30,221</b>	
<b>Fresh Start Accounting</b>									
Artale	Sabrina A.	SAA	Manager	9/4/2007	Valuation SAS review - model build & compilation of key assumptions within KPMG's analysis	7.3	\$330	\$2,409	A2
Artale	Sabrina A.	SAA	Manager	9/4/2007	Conference call with A. Krabill and M. Boehm to discuss the status of E&Y valuation's review of the fresh start valuation.	0.7	\$330	\$231	A2
Krabill	Aaron J.	AJK	Senior Manager	9/4/2007	Conference call with S. Artale and M. Boehm to discuss the status of E&Y valuation's review of the fresh start valuation.	0.7	\$470	\$329	A2
Artale	Sabrina A.	SAA	Manager	9/5/2007	Valuation SAS review - model build & compilation of key assumptions within KPMG's analysis	1.2	\$330	\$396	A2
Krabill	Aaron J.	AJK	Senior Manager	9/5/2007	Review of the latest version of the revised fresh start intangible asset valuation.	1.3	\$470	\$611	A2
Artale	Sabrina A.	SAA	Manager	9/6/2007	Valuation SAS review - model build & compilation of key assumptions within KPMG's analysis	2.1	\$330	\$693	A2
Krabill	Aaron J.	AJK	Senior Manager	9/6/2007	Meeting with B. Welsh to discuss fresh start impact on European ledgers our anticipated audit scope and procedures that will be required at the ESSC.	2.1	\$470	\$987	A2
Artale	Sabrina A.	SAA	Manager	9/7/2007	Valuation SAS review - model build & compilation of key assumptions within KPMG's analysis	3.4	\$330	\$1,122	A2
Asher	Kevin F.	KFA	Partner	9/7/2007	Discuss and review of reorganization activity	3.2	\$770	\$2,464	A2
Krabill	Aaron J.	AJK	Senior Manager	9/7/2007	Discussion of fresh start accounting current topics with B. Murray and M. Boehm.	1.3	\$470	\$611	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/7/2007	Review of the latest version of the revised fresh start intangible asset valuation.	1.6	\$470	\$752	A2
Artale	Sabrina A.	SAA	Manager	9/10/2007	SAS review of fresh start materials and continuation of the review of KPMG's analysis.	1.6	\$330	\$528	A2
Boehm	Michael J.	MJB	Manager	9/10/2007	Fresh Start - Provided PBU description information to S. Artale	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	9/10/2007	Fresh Start status update meeting with B. Murray.	0.8	\$330	\$264	A2
Krabill	Aaron J.	AJK	Senior Manager	9/10/2007	Meeting with B. Murray to discuss the status of various fresh start accounting matters.	0.9	\$470	\$423	A2
Artale	Sabrina A.	SAA	Manager	9/11/2007	Conference call with J. Hendy, S. Sheckell, A. Krabill and M. Boehm to discuss the status of their review of the fresh start valuations.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	9/11/2007	Prepared fresh start fee presentation for S. Sheckell.	0.3	\$330	\$99	A2
Krabill	Aaron J.	AJK	Senior Manager	9/11/2007	Call with M. Boehm to discuss fresh start audit matters.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	9/11/2007	Conference call with J. Hendy, S. Artale, S. Sheckell and M. Boehm to discuss the status of their review of the fresh start valuations.	0.7	\$470	\$329	A2
Sheckell	Steven F.	SFS	Partner	9/11/2007	Review fresh start accounting topics	0.6	\$575	\$345	A2
Boehm	Michael J.	MJB	Manager	9/12/2007	Prepared fresh start fee presentation for S. Sheckell.	1.4	\$330	\$462	A2
Kelley	Daniel F.	DFK	Partner	9/12/2007	Meeting with T. Tamer to discuss year end planning	1.5	\$575	\$863	A2
Krabill	Aaron J.	AJK	Senior Manager	9/12/2007	Discussion with S. Sheckell to discuss the status of our work on various fresh start accounting issues.	0.8	\$470	\$376	A2
Artale	Sabrina A.	SAA	Manager	9/13/2007	SAS review of fresh start materials and continuation of the review of KPMG's analysis.	0.9	\$330	\$297	A2
Asher	Kevin F.	KFA	Partner	9/13/2007	Review of accounting related to issuance of preferred stock	1.4	\$770	\$1,078	A2
Asher	Kevin F.	KFA	Partner	9/13/2007	Review of accounting for date of emergence	1.2	\$770	\$924	A2
Boehm	Michael J.	MJB	Manager	9/13/2007	Review of FAS 144 related to grouping of assets.	0.2	\$330	\$66	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2007	Review of latest fresh start fixed asset scoping information.	1.7	\$470	\$799	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	9/13/2007	Meeting with T. Tamer regarding bankruptcy emergence issues	2.8	\$575	\$1,610	A2
Artale	Sabrina A.	SAA	Manager	9/14/2007	SAS review of fresh start materials and continuation of the review of KPMG's analysis.	1.1	\$330	\$363	A2
Asher	Kevin F.	KFA	Partner	9/14/2007	Fresh start accounting meetings and analysis	3.8	\$770	\$2,926	A2
Asher	Kevin F.	KFA	Partner	9/14/2007	Review of accounting for date of emergence	1.3	\$770	\$1,001	A2
Boehm	Michael J.	MJB	Manager	9/14/2007	Review of FAS 144 related to grouping of assets.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	9/14/2007	Fresh Start - Researched FAS 144 FRD relating to grouping of fixed assets	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	9/14/2007	Fresh start status update meeting with B. Murray.	0.7	\$330	\$231	A2
Krabill	Aaron J.	AJK	Senior Manager	9/14/2007	Conference call with B. Murray and M. Boehm to discuss the status of various fresh start accounting matters.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	9/14/2007	Review of the EPCA agreement and related attachments.	1.7	\$470	\$799	A2
Krabill	Aaron J.	AJK	Senior Manager	9/14/2007	Attended fresh start accounting discussion with T. Timko, J. Williams, B. Murray, K. Asher, S. Sheckell, M. Kennedy and G. Marek.	3.7	\$470	\$1,739	A2
Sheckell	Steven F.	SFS	Partner	9/14/2007	Review fresh start accounting topics	5.2	\$575	\$2,990	A2
Boehm	Michael J.	MJB	Manager	9/17/2007	Discussion with A. Krabill and J. Shepherd regarding fresh start roundtable meeting scheduled for 10/1/07.	0.6	\$330	\$198	A2
Hendy	James W.	JWH	Executive Director	9/17/2007	Fresh Start - Review and discusssion with A. Krabill and KPMG valuation team of the current version of the fresh start fixed asset valuation.	2.1	\$525	\$1,103	A2
Krabill	Aaron J.	AJK	Senior Manager	9/17/2007	Review of the EPCA and proposed accounting for items related to the EPCA.	1.7	\$470	\$799	A2
Tosto	Cathy I.	CIT	Partner	9/17/2007	Review international tax plan.	0.4	\$575	\$230	A2
Boehm	Michael J.	MJB	Manager	9/18/2007	Met with A. Brazier, B. Murray, A. Krabill, K. Voigt, and W. Tilotti to discuss fixed asset scoping for fresh start accounting.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	9/18/2007	Preparation of fixed asset scoping memorandum.	2.1	\$330	\$693	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2007	Conference call with N. McNamara to discuss fresh start fixed asset valuation matters.	0.8	\$470	\$376	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/18/2007	Review of the EPCA and proposed accounting for items related to the EPCA.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2007	Meeting with J. Champion of KPMG to discuss the corporate reporting process and potential enhancements.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2007	Meeting with B. Murray, W. Tilotti, K. Voigt and A. Brazier to discuss the interrelation of the fresh start valuations and FAS 144 testing at certain locations.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2007	Review of staffing needs for fresh start accounting audit work.	1.6	\$470	\$752	A2
Sheckell	Steven F.	SFS	Partner	9/18/2007	Review fresh start accounting for fixed assets	1.1	\$575	\$633	A2
Tosto	Cathy I.	CIT	Partner	9/18/2007	Follow-up on Delphi emergence planning meeting.	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	Partner	9/18/2007	Emergence plan - review documents around settlement	1.3	\$575	\$748	A2
Boehm	Michael J.	MJB	Manager	9/19/2007	Revisions to fixed asset scoping memorandum based on A. Krabill's review.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	9/19/2007	Preparation of fixed asset scoping memorandum.	0.6	\$330	\$198	A2
Krabill	Aaron J.	AJK	Senior Manager	9/19/2007	Review of the fixed asset fresh start scoping memo.	2.3	\$470	\$1,081	A2
Krabill	Aaron J.	AJK	Senior Manager	9/19/2007	Review of the EPCA and proposed accounting for items related to the EPCA.	3.4	\$470	\$1,598	A2
Boehm	Michael J.	MJB	Manager	9/20/2007	Conference call with A. Krabill and N. McNamara to discuss open questions related to fixed asset valuation methodology.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	9/20/2007	Made revisions to fixed asset scoping memorandum based on A. Krabill's review.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	9/20/2007	Met with A. Krabill, B. Murray and W. Tilotti to discuss fixed asset scoping.	0.6	\$330	\$198	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2007	Discussion with S. Sheckell regarding fixed asset fresh start scoping decisions.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2007	Review of the fixed asset fresh start scoping memo.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2007	Conference call with N. McNamara to discuss fresh start fixed asset valuation matters.	1.4	\$470	\$658	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2007	Review of the EPCA and proposed accounting for items related to the EPCA.	2.4	\$470	\$1,128	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	9/20/2007	Fresh Start - Obtained information related to assets with an acquisition cost below \$2,000 and those with an acquisition cost between \$2,000 and \$7,500.	1.1	\$275	\$303	A2
Sheckell	Steven F.	SFS	Partner	9/20/2007	Review fresh start accounting for fixed assets	1.4	\$575	\$805	A2
Tosto	Cathy I.	CIT	Partner	9/20/2007	Meeting with S. Sheckell and D. Kelley related to emergence issues	1.5	\$575	\$863	A2
Boehm	Michael J.	MJB	Manager	9/21/2007	Revision to fresh start fee estimate presentation based on feedback from S. Sheckell.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	9/21/2007	Fresh Start - Met with B. Murray and A. Krabill to discuss fixed asset scoping memo.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	9/21/2007	Discussed bulk purchase methodology in fresh start with S. Sheckell and E. Marold.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	9/21/2007	Revisions to fixed asset scoping memo based on comments from B. Murray.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	9/21/2007	Fixed asset scoping conference call with J. Hendy and A. Krabill.	0.4	\$330	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	9/21/2007	Meeting with B. Murray and M. Boehm to discuss the status of the fixed asset fresh start scoping memo.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	9/21/2007	Review of the fixed asset fresh start scoping memo.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	9/21/2007	Conference call with J. Hendy and M. Boehm to discuss fresh start fixed asset valuation matters.	0.8	\$470	\$376	A2
Sheckell	Steven F.	SFS	Partner	9/21/2007	Review fresh start accounting for fixed assets	0.7	\$575	\$403	A2
Tosto	Cathy I.	CIT	Partner	9/21/2007	Plan for Delphi emergence planning meeting	0.8	\$575	\$460	A2
Asher	Kevin F.	KFA	Partner	9/24/2007	Review of fresh start accounting matters.	1.3	\$770	\$1,001	A2
Krabill	Aaron J.	AJK	Senior Manager	9/24/2007	Review of comments from the E&Y valuation team from their audit work on the latest version of the fresh start valuation.	1.7	\$470	\$799	A2
Tosto	Cathy I.	CIT	Partner	9/24/2007	Review materials for fresh start steering committee meeting scheduled.	0.3	\$575	\$173	A2
Artale	Sabrina A.	SAA	Manager	9/25/2007	SAS review of fresh start materials and continuation of the review of KPMG's analysis.	1.9	\$330	\$627	A2
Krabill	Aaron J.	AJK	Senior Manager	9/25/2007	Conference call with B. Murray and M. Boehm to discuss the fixed asset scoping for fresh start accounting.	0.6	\$470	\$282	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/25/2007	Fresh start steering committee attendance	1.1	\$575	\$633	A2
Sheckell	Steven F.	SFS	Partner	9/25/2007	Review fresh start fixed assets policy with Delphi	2.4	\$575	\$1,380	A2
Tosto	Cathy I.	CIT	Partner	9/25/2007	Review materials for fresh start steering committee meeting scheduled.	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	9/25/2007	Fresh start committee meeting	0.9	\$575	\$518	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2007	Review of comments from the E&Y valuation team from their audit work on the latest version of the fresh start valuation.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	9/26/2007	Review fresh start fixed assets policy with Delphi	0.7	\$575	\$403	A2
Tosto	Cathy I.	CIT	Partner	9/26/2007	Meeting with T. Tamer to prepare for bankruptcy emergence planning meeting	3.3	\$575	\$1,898	A2
Boehm	Michael J.	MJB	Manager	9/27/2007	Fresh Start fixed asset scoping/methodology conference call with N. McNamara, A. Krabill, and J. Hendy.	0.9	\$330	\$297	A2
Hendy	James W.	JWH	Executive Director	9/27/2007	Fresh Start - Review and discusssion with A. Krabill and KPMG valuation team of the current version of the fresh start fixed asset valuation.	3.9	\$525	\$2,048	A2
Krabill	Aaron J.	AJK	Senior Manager	9/27/2007	Conference call with A. Smith, D. Ryan, J. Hendy, M. Boehm and N. McNamara to discuss questions from our review of the fresh start fixed asset valuations.	1.1	\$470	\$517	A2
Artale	Sabrina A.	SAA	Manager	9/28/2007	SAS review of fresh start materials and continuation of the review of KPMG's analysis.	2.0	\$330	\$660	A2
Asher	Kevin F.	KFA	Partner	9/28/2007	Review of fresh start accounting matters.	1.6	\$770	\$1,232	A2
Hendy	James W.	JWH	Executive Director	9/28/2007	Fresh Start - Review and discusssion with A. Krabill and KPMG valuation team of the current version of the fresh start fixed asset valuation.	2.0	\$525	\$1,050	A2
Tosto	Cathy I.	CIT	Partner	9/28/2007	Discussion with T. Tamer on bankruptcy planning meeting	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	9/28/2007	Summarize and advise K. Asher and D. Kelley as to opening remarks to be made at emergence tax planning meeting	0.6	\$575	\$345	A2
<b>A2 Fresh Start Accounting Project Total:</b>						<b>130.6</b>		<b>\$63,396</b>	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>Interiors</b>									
Simpson	Jamie	JS	<b>Senior Manager</b>	9/2/2007	Detail review of Interiors physical inventory workpapers.	0.9	\$470	\$423	A2
Simpson	Jamie	JS	<b>Senior Manager</b>	9/2/2007	Detail review of Interiors inventory workpapers.	1.1	\$470	\$517	A2
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/3/2007	Dayton-Completing review notes and requesting additional information from the client for the Interiors division of the Dayton AR audit.	0.9	\$140	\$126	A2
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/3/2007	Dayton-Performing audit procedures on the Interiors Dayton AR workpapers.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	<b>Staff</b>	9/4/2007	Interior-Discussion with M. Rothmund regarding the 2007 audit.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	<b>Staff</b>	9/4/2007	Interior-Performed fixed asset substantive procedures.	2.1	\$140	\$294	A2
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/4/2007	Dayton-Performing audit procedures on the Interiors Dayton AR workpapers.	0.4	\$140	\$56	A2
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/4/2007	Dayton-Completing review notes and requesting additional information from the client for the Interiors division of the Dayton AR audit.	1.2	\$140	\$168	A2
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/5/2007	Dayton-Completing review notes and requesting additional information from the client for the Interiors division of the Dayton AR audit.	0.4	\$140	\$56	A2
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/5/2007	Dayton-Performing audit procedures on the Interiors Dayton AR workpapers.	0.8	\$140	\$112	A2
Gerber	Katherine A.	KAA	<b>Senior</b>	9/6/2007	Interiors - Detail Review of Prepaid Assets	0.1	\$300	\$30	A2
Gerber	Katherine A.	KAA	<b>Senior</b>	9/6/2007	Interiors - Detail Review of Accrued Liabilities	0.9	\$300	\$270	A2
Gerber	Katherine A.	KAA	<b>Senior</b>	9/6/2007	Interiors - Detail Review pf AP	1.2	\$300	\$360	A2
Nicol	Jeremy M.	JMN	<b>Staff</b>	9/6/2007	Interior-Performed investment substantive procedures.	3.1	\$140	\$434	A2
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/6/2007	Dayton-Completing review notes and requesting additional information from the client for the Interiors division of the Dayton AR audit.	0.7	\$140	\$98	A2
Schwandt	Lisa N.	LNS	<b>Staff</b>	9/6/2007	Dayton-Performing audit procedures on the Interiors Dayton AR workpapers.	0.7	\$140	\$98	A2
Nicol	Jeremy M.	JMN	<b>Staff</b>	9/7/2007	Interior-Discussion with M. Rothmund regarding open items.	0.7	\$140	\$98	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	9/7/2007	Interior-Meeting with G. Anderson and M. Rothmund regarding interior analytics.	0.9	\$140	\$126	A2
Ranney	Amber C.	ACR	Senior	9/7/2007	Dayton-Detail reviewing AR workpapers for Interiors.	1.1	\$275	\$303	A2
Rothmund	Mario Valentin	MVR	Senior	9/7/2007	Attended meeting with G. Anderson and J. McGee to discuss remaining open items related to TB 1220.	1.4	\$250	\$350	A2
Gerber	Katherine A.	KAA	Senior	9/10/2007	Interiors - Detail review of cash substantive procedures	0.1	\$300	\$30	A2
Ranney	Amber C.	ACR	Senior	9/10/2007	Dayton-Detail reviewing AR confirm testing and going through open notes with L. Schwandt for Interiors.	2.6	\$275	\$715	A2
Nicol	Jeremy M.	JMN	Staff	9/11/2007	Interior-Discussed substantive procedures with M. Rothmund.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	9/12/2007	Interior-Discussed interim status with M. Rothmund.	0.4	\$140	\$56	A2
Gerber	Katherine A.	KAA	Senior	9/13/2007	Interiors - Detail review of revenue and expense substantive procedures	0.7	\$300	\$210	A2
Gerber	Katherine A.	KAA	Senior	9/13/2007	Interiors - Detail review of investment substantive procedures	1.2	\$300	\$360	A2
Nicol	Jeremy M.	JMN	Staff	9/14/2007	Interior-Performed receivables substantive procedures.	0.7	\$140	\$98	A2
Nicol	Jeremy M.	JMN	Staff	9/17/2007	Interior-Cleared interior review notes.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	9/17/2007	Interior-Discussed PwC testing with K. Gerber & M. Rothmund.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	9/17/2007	Interior-Reviewed PwC's testing.	1.7	\$140	\$238	A2
Nicol	Jeremy M.	JMN	Staff	9/17/2007	Interior-Performed fixed asset disposal testing.	2.1	\$140	\$294	A2
Rothmund	Mario Valentin	MVR	Senior	9/17/2007	Discussed open items related to the interior division with G. Anderson and M. Smith	0.7	\$250	\$175	A2
Nicol	Jeremy M.	JMN	Staff	9/18/2007	Interior-Met with J. Simpson regarding review notes.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	9/18/2007	Interior-Met with J. Simpson & N. Miller regarding review of management's testing.	0.9	\$140	\$126	A2
Nicol	Jeremy M.	JMN	Staff	9/18/2007	Interior-Cleared review notes.	2.2	\$140	\$308	A2
Nicol	Jeremy M.	JMN	Staff	9/19/2007	Interiors-Discussion with M. Rothmund regarding interim support status.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	9/19/2007	Interior-Met with G. Anderson to obtain needed support.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	9/19/2007	Interior-Spoke with D. Praus regarding controls testing performed.	0.6	\$140	\$84	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	9/19/2007	Interior-Worked on the payroll analytic.	0.9	\$140	\$126	A2
Nicol	Jeremy M.	JMN	Staff	9/19/2007	Interior-Analyzed divisional controls support provided by D. Praus.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	9/19/2007	Interiors-Cleared review notes.	2.4	\$140	\$336	A2
Nicol	Jeremy M.	JMN	Staff	9/20/2007	Interior-Discussed controls testing with D. Praus.	0.9	\$140	\$126	A2
Nicol	Jeremy M.	JMN	Staff	9/20/2007	Interior-Documented the payroll analytic.	1.8	\$140	\$252	A2
Nicol	Jeremy M.	JMN	Staff	9/21/2007	Interior-Reviewed UAW/Delphi agreement to test the payroll walkthrough.	1.2	\$140	\$168	A2
Nicol	Jeremy M.	JMN	Staff	9/21/2007	Interior-Cleared review notes.	3.8	\$140	\$532	A2
Nicol	Jeremy M.	JMN	Staff	9/24/2007	Interior-Spoke with M. Rothmund regarding interim status.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	9/24/2007	Interior-Spoke with C. Wood and R. Lopez Grace regarding open items and follow-up questions.	0.9	\$140	\$126	A2
Nicol	Jeremy M.	JMN	Staff	9/24/2007	Interior-Cleared payroll related review notes.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	9/24/2007	Interior-Correspondence with J. King and J. Jurasek regarding the GE Rebate and support needed.	1.2	\$140	\$168	A2
Nicol	Jeremy M.	JMN	Staff	9/25/2007	Interior-Corresponded with B. Kolb and C. Tompkins regarding open items.	0.4	\$140	\$56	A2
Nicol	Jeremy M.	JMN	Staff	9/25/2007	Interior-Discussion with K. Gerber regarding investment template and procedures.	0.4	\$140	\$56	A2
Nicol	Jeremy M.	JMN	Staff	9/25/2007	Interior-Created template for investment walkthrough and test of controls.	1.8	\$140	\$252	A2
Nicol	Jeremy M.	JMN	Staff	9/26/2007	Interior-Call with T. Torge regarding the open additions items.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	9/27/2007	Interior-Correspondence with T. Torge regarding additions support.	0.4	\$140	\$56	A2
Nicol	Jeremy M.	JMN	Staff	9/27/2007	Interior-Cleared review notes.	1.2	\$140	\$168	A2
Nicol	Jeremy M.	JMN	Staff	9/27/2007	Interior-Interim status update meeting with M. Rothmund, J. Simpson, & K. Gerber.	1.9	\$140	\$266	A2
Rothmund	Mario Valentin	MVR	Senior	9/27/2007	Attended Interiors update meeting with J. Simpson and K. Gerber	0.9	\$250	\$225	A2
Nicol	Jeremy M.	JMN	Staff	9/28/2007	Interior-Discussed interim audit status with J. Simpson.	0.7	\$140	\$98	A2
<b>A2 Interiors Project Total:</b>						<b>63.0</b>		<b>\$10,982</b>	
<b>IT Remediation</b>									
Cash	Kevin L.	KLC	Partner	9/10/2007	Review ITGC deficiencies listing.	1.1	\$575	\$633	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	9/21/2007	Discussion with D. Huffman regarding batch jobs and program change potential issues.	1.2	\$140	\$168	A2
Ciungu	Roxana M.	RMC	Staff	9/21/2007	Call with S. Pacella and D. Huffman regarding issues noted in SAP testing.	0.4	\$140	\$56	A2
Huffman	Derek T.	DTH	Senior	9/21/2007	Meeting with R. Ciungu to discuss SAP testing exceptions	2.4	\$275	\$660	A2
Pacella	Shannon M.	SMP	Manager	9/21/2007	Meeting with J. Pasqua, C. McGill and M. Zaveri to discuss GM related deficiencies.	0.7	\$330	\$231	A2
Stille	Mark Jacob	MJS	Senior	9/21/2007	Meeting with J. Pasqua, C. McGill and M. Zaveri to discuss GM related deficiencies.	0.7	\$250	\$175	A2
Pacella	Shannon M.	SMP	Manager	9/24/2007	Uploaded GM deficiencies to the SOX deficiency tracker.	0.7	\$330	\$231	A2
Ciungu	Roxana M.	RMC	Staff	9/26/2007	Discussion with D. Huffman regarding SAP issues found.	1.6	\$140	\$224	A2
Ciungu	Roxana M.	RMC	Staff	9/26/2007	Update SOCD and emailed it to D. Huffman with SAP findings.	0.4	\$140	\$56	A2
Huffman	Derek T.	DTH	Senior	9/26/2007	Review of SAP testing deficiencies	0.6	\$275	\$165	A2
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Met with D. Huffman, G. Muma and M. Zaveri to discuss logical access exceptions and follow-up items.	1.6	\$140	\$224	A2
Huffman	Derek T.	DTH	Senior	9/27/2007	Review of SAP testing exceptions	0.6	\$275	\$165	A2
Huffman	Derek T.	DTH	Senior	9/27/2007	Meeting with R. Ciungu, G. Muma, and M. Zaveri to discuss logical access exceptions and follow-up items.	1.3	\$275	\$358	A2
Ciungu	Roxana M.	RMC	Staff	9/28/2007	Met with S. Gali, G. Muma and V. Thotakura to discuss outstanding items and obtain program change evidence.	2.4	\$140	\$336	A2
<b>A2 IT Remediation Project Total:</b>						<b>15.7</b>		<b>\$3,681</b>	
<b>Saginaw 2007 Audit</b>									
Boehm	Michael J.	MJB	Manager	9/13/2007	Saginaw - Discussed physical inventory observation strategy for Steering with M. Hatzfeld and D. Chamarro.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	9/13/2007	Saginaw - Review of 2007 interim client assistance request provided by D. Chamarro.	0.6	\$330	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/13/2007	Saginaw - Review of GAAP checklist.	1.9	\$470	\$893	A2
Boehm	Michael J.	MJB	Manager	9/14/2007	Saginaw - Discussed physical inventory observation strategy for Steering with M. Hatzfeld and D. Chamarro.	0.3	\$330	\$99	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/14/2007	Saginaw - Prepared correspondence to J. Perkins and E. Reinert regarding 2007 audit timing.	0.4	\$330	\$132	A2
Ciungu	Roxana M.	RMC	Staff	9/14/2007	Steering kick-off meeting with internal audit and client contacts.	0.6	\$140	\$84	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2007	Saginaw - Review of GAAP checklist.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2007	Saginaw - Review of revised financial statement draft.	3.1	\$470	\$1,457	A2
Nicol	Jeremy M.	JMN	Staff	9/25/2007	Saginaw-Discussed Saginaw financial adjustment tie-outs with M. Boehm.	0.6	\$140	\$84	A2
Nicol	Jeremy M.	JMN	Staff	9/25/2007	Saginaw-Performed Saginaw financial statement tie outs.	3.1	\$140	\$434	A2
Nicol	Jeremy M.	JMN	Staff	9/26/2007	Saginaw-Discussion with M. Boehm regarding DIP statement procedures.	0.4	\$140	\$56	A2
Nicol	Jeremy M.	JMN	Staff	9/26/2007	Saginaw - Steering-Tied out DIP statements.	1.9	\$140	\$266	A2
<b>A2 Saginaw 2007 Audit Project Total:</b>						<b>14.3</b>		<b>\$4,319</b>	
<b>Saginaw Carve-Out Audit</b>									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/4/2007	Call with M. Torrado (E&Y Spain) to discuss open audit issues related to Steering carve-out audit.	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/4/2007	Review of Cadiz Summary Review Memorandum revised draft.	2.4	\$470	\$1,128	A2
Boehm	Michael J.	MJB	Manager	9/5/2007	Discussion with M. Hatzfeld and E. Reinert regarding Jobs Bank/TLO adjustment for carve out audit.	0.7	\$330	\$231	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2007	Review of carve-out AWS file.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2007	Review of 2007 carve-out audit planning documentation.	1.7	\$470	\$799	A2
Boehm	Michael J.	MJB	Manager	9/6/2007	Discussion with M. Hatzfeld and E. Reinert regarding Jobs Bank/TLO adjustment for carve out audit.	0.2	\$330	\$66	A2
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Steering-Discussed annual physical inventory procedures with K. Horner.	0.3	\$220	\$66	A2
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Steering-Updated control testing procedure for control RE-B7 within GAMx.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Steering-Updated GAMx to include AR CAAT audit evidence in order to complete interim audit procedures.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	9/6/2007	Steering-Discussed JOBs bank allocation with M. Boehm in respect to the carve-out audit.	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2007	Review of 2007 carve-out audit planning documentation.	2.3	\$470	\$1,081	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2007	Review of carve-out AWS file.	3.7	\$470	\$1,739	A2
Boehm	Michael J.	MJB	Manager	9/7/2007	Status update discussion with M. Hatzfeld regarding carve out audit.	0.8	\$330	\$264	A2
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Steering-Discussed upcoming annual physical inventory logistics with B. Prueter.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Steering-Discussed upcoming annual physical inventory strategy with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	9/7/2007	Steering-Discussed annual physical inventory procedures with K. Horner.	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2007	Review of 2007 carve-out audit planning documentation.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2007	Review of carve-out AWS file.	1.9	\$470	\$893	A2
Henning	Jeffrey M.	JMH	Partner	9/10/2007	Saginaw carve out audit status review	1.2	\$575	\$690	A2
Boehm	Michael J.	MJB	Manager	9/11/2007	Status update meeting with M. Hatzfeld	0.2	\$330	\$66	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2007	Communication with Cadiz team relative to audit status, significant open items, and status of fees/economics.	1.9	\$470	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2007	Review of release package materials.	2.1	\$470	\$987	A2
Boehm	Michael J.	MJB	Manager	9/12/2007	Status update meeting with M. Hatzfeld	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	9/12/2007	Preparation of 2006 carve-out planning review package for M. Fitzpatrick	1.7	\$330	\$561	A2
Chamarro	Destiny D.	DDC	Staff	9/12/2007	Steering-Discussed Annual Physical inventory of the Athens plants with B. Prueter.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	9/12/2007	Steering-Compiled documents in preparation to provide client with accounts receivable confirmation documents in order for client to prepare confirmation letters.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	9/12/2007	Steering-Discussed Annual Physical inventory of productive and non productive inventory with M. Hatzfeld.	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/12/2007	Steering-Reviewed inventory balance and Annual Physical Inventory coverage to determine whether Mexico plants needed to be in scope.	0.9	\$220	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2007	Communication with Cadiz team relative to audit status, significant open items, and status of fees/economics.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	9/13/2007	Review of carve-out financial statement tie-out.	0.8	\$330	\$264	A2
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Steering-Discussed accounts receivable confirmation process with D. Gustin and requested supporting documents in order to perform alternative procedures.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Steering-Discussed non productive inventory annual physical inventory with D. Huston.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	9/13/2007	Steering-Drafted interim client assistance listing for the Steering division.	0.8	\$220	\$176	A2
Henning	Jeffrey M.	JMH	Partner	9/13/2007	Independent partner review preparation.	0.6	\$575	\$345	A2
Henning	Jeffrey M.	JMH	Partner	9/13/2007	Status update call	0.6	\$575	\$345	A2
Boehm	Michael J.	MJB	Manager	9/14/2007	Call with E. Reinert regarding Job Bank/TLO adjustment in carve-out financial statements.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	9/14/2007	Carve-out financial statement status update call with E. Reinert and J. Perkins.	0.8	\$330	\$264	A2
Chamarro	Destiny D.	DDC	Staff	9/14/2007	Steering-Drafted interim client assistance listing for the Steering division.	0.4	\$220	\$88	A2
Henning	Jeffrey M.	JMH	Partner	9/14/2007	Saginaw carve out audit status review	0.7	\$575	\$403	A2
Boehm	Michael J.	MJB	Manager	9/17/2007	Wrap up of carve-out allocation support and financial statement release package workpapers with D. Chamarro.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	9/17/2007	Accumulation of report release package materials for J. Henning.	1.5	\$330	\$495	A2
Chamarro	Destiny D.	DDC	Staff	9/17/2007	Packard-Discussion with M. Boehm to open items relating to the carve-out audit and delegation of work.	0.9	\$220	\$198	A2
Boehm	Michael J.	MJB	Manager	9/18/2007	Discussed carve-out financial statements and GAAP checklist with M. Hatzfeld	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	9/18/2007	Preparation of correspondence to accumulate questions for E. Reinert and R. Marcola regarding carve out financial statements.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/18/2007	Accumulation of report release package materials for J. Henning.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	9/18/2007	Wrap up of carve-out allocation support and financial statement release package workpapers with D. Chamarro.	2.4	\$330	\$792	A2
Chamarro	Destiny D.	DDC	Staff	9/18/2007	Steering-Updated adjustments analytic to include explanation for significant variances.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	9/18/2007	Steering-Tied carve-out adjustments to the 2006 balance sheet bridge.	2.6	\$220	\$572	A2
Chamarro	Destiny D.	DDC	Staff	9/18/2007	Steering-Drafted analytic to compare 2005 adjustments to 2006 adjustments.	5.7	\$220	\$1,254	A2
Boehm	Michael J.	MJB	Manager	9/19/2007	Accumulation of report release package materials for J. Henning.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	9/19/2007	Wrap up of carve-out allocation support and financial statement release package workpapers with D. Chamarro.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	9/19/2007	Met with J. Henning to discuss carve out financial statements and allocation workpapers.	1.6	\$330	\$528	A2
Chamarro	Destiny D.	DDC	Staff	9/19/2007	Steering-Reviewed the 2006 depreciation audit difference support for understanding of work performed and walked J. Henning through the adjustment.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	9/19/2007	Steering-Tied carve-out adjustments to the 2006 income statement bridge.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	9/19/2007	Steering-Updated Overall Analytic Review to reflect correct account balances based upon updates to the financial statement balances.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	9/19/2007	Steering-Tied carve-out adjustments to the 2006 balance sheet bridge.	2.6	\$220	\$572	A2
Henning	Jeffrey M.	JMH	Partner	9/19/2007	Review of updated carve out entries and review notes	2.4	\$575	\$1,380	A2
Krabill	Aaron J.	AJK	Senior Manager	9/19/2007	Conference call with M. Hatzfeld and E&Y Spain team to discuss current status and open matters.	1.2	\$470	\$564	A2
Boehm	Michael J.	MJB	Manager	9/20/2007	Review of E&Y-Spain draft rep letter for Delphi Espana management.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	9/20/2007	Conference call with M. Hatzfeld and D. Chamarro to discuss client responses to financial statement questions.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/20/2007	Wrap up of carve-out allocation support and financial statement release package workpapers with D. Chamarro.	2.1	\$330	\$693	A2
Chamarro	Destiny D.	DDC	Staff	9/20/2007	Steering- Discussed internal audit testing of controls and documented findings.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	9/20/2007	Steering-Discussed with E. Reinert open items and support needed to support the footnote disclosures.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	9/20/2007	Steering-Updated Overall Analytic Review to reflect correct account balances based upon updates to the financial statement balances.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	9/20/2007	Steering-Tied carve-out adjustments to the 2006 income statement bridge.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	9/20/2007	Steering-Documented recently added adjustments to the carve-out financial statements.	2.7	\$220	\$594	A2
Chamarro	Destiny D.	DDC	Staff	9/20/2007	Steering-Tied out the most current version of financial statements and footnotes to support. Had to duplicate work due to multiple last minute changes.	5.3	\$220	\$1,166	A2
Fitzpatrick	Michael J.	MJF	Partner	9/20/2007	Review of Steering carve-out audit files.	3.9	\$825	\$3,218	A2
Boehm	Michael J.	MJB	Manager	9/21/2007	Call with E. Reinert regarding E&O and financial statements.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	9/21/2007	Preparation of correspondence to E. Reinert regarding open items on financial statements.	0.6	\$330	\$198	A2
Chamarro	Destiny D.	DDC	Staff	9/21/2007	Discussion with M. Boehm regarding open items relating to the carve-out audit and delegation of work.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	9/21/2007	Steering-Documented recently added adjustments to the carve-out financial statements.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	9/21/2007	Drafted open items list and cash flow testing procedures in order to have staff complete testing next week.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	9/21/2007	Steering-Discussed with E. Reinert open items and support needed to support the footnote disclosures.	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	9/21/2007	Steering-Tied out the most current version of financial statements and footnotes to support. Had to duplicate work due to multiple last minute changes.	5.1	\$220	\$1,122	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2007	Discussion with J. Perkins related to status of carve-out audit fees and statutory audit fees.	1.3	\$470	\$611	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2007	Discussion with R. Marcola related to Company conclusions on international defined benefit obligations and factoring programs.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2007	Review of revised/client-prepared financial statements.	2.7	\$470	\$1,269	A2
Marold	Erick W.	EWM	Senior	9/21/2007	Performed the initial search for unrecorded liabilities with information from eDACOR.	1.7	\$275	\$468	A2
Boehm	Michael J.	MJB	Manager	9/24/2007	Conference call with E. Reinert and R. Marcola.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	9/24/2007	Carve-out allocation workpaper and financial statement review	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	9/24/2007	Review of allocation and financial statement tie-out workpapers for steering carve-out audit.	4.2	\$330	\$1,386	A2
Chamorro	Destiny D.	DDC	Staff	9/24/2007	Steering-Discussed carve-out audit open items with M. Boehm.	0.6	\$220	\$132	A2
Boehm	Michael J.	MJB	Manager	9/25/2007	Discussed DIP statement tie out with J. Nicol	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	9/25/2007	Conference call with D. Huston, S. Lunnan and E. Reinert regarding Steering E&O reserve for non-productive inventory.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	9/25/2007	Carve-out allocation workpaper and financial statement review	1.8	\$330	\$594	A2
Boehm	Michael J.	MJB	Manager	9/25/2007	Review of allocation and financial statement tie-out workpapers for steering carve-out audit.	3.6	\$330	\$1,188	A2
Chamorro	Destiny D.	DDC	Staff	9/25/2007	Steering-Discussed carve-out audit open items with M. Boehm.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/25/2007	Review of allocation and financial statement tie-out workpapers for carve-out audit.	2.1	\$470	\$987	A2
Boehm	Michael J.	MJB	Manager	9/26/2007	Discussed timing of carve-out financial statement release with J. Henning and M. Hatzfeld.	0.2	\$330	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/26/2007	Review of allocation and financial statement tie-out workpapers for Steering carve-out audit.	3.6	\$330	\$1,188	A2
Chamarro	Destiny D.	DDC	Staff	9/26/2007	Steering-Discussed the Annual Physical inventory dates with B. Pruter in regards to the change in timing.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	9/26/2007	Steering-Discusses the Annual Physical inventory dates with M. Boehm.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	9/26/2007	Steering-Discussed carve-out audit issues with M. Boehm.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	9/26/2007	Steering-Discussed carve-out audit open items with M. Boehm.	0.8	\$220	\$176	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/26/2007	Review of allocation and financial statement tie-out workpapers for carve-out audit.	2.2	\$470	\$1,034	A2
Henning	Jeffrey M.	JMH	Partner	9/26/2007	Review financial statements and GAAP checklist	2.6	\$575	\$1,495	A2
Marold	Erick W.	EWM	Senior	9/26/2007	Met with K. Rasmussen regarding how to use E-DACOR to search for unrecorded liabilities as part of the PGAP procedures for the Saginaw Carve-Out Audit.	1.1	\$275	\$303	A2
Boehm	Michael J.	MJB	Manager	9/27/2007	Discussed timing of carve-out financial statement release with J. Henning and M. Hatzfeld.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	9/27/2007	Discussion with M. Hatzfeld regarding E&O reserve adjustment.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	9/27/2007	Review of detailed calculations of NPI E&O.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	9/27/2007	Provided J. Henning and M. Hatzfeld's financial statement comments to E. Reinert and R. Marcola at Steering Division.	1.6	\$330	\$528	A2
Boehm	Michael J.	MJB	Manager	9/27/2007	Review of allocation and financial statement tie-out workpapers for Steering carve-out audit.	1.8	\$330	\$594	A2
Chamarro	Destiny D.	DDC	Staff	9/27/2007	Steering-Discussed the Annual Physical inventory dates with M. Boehm.	0.3	\$220	\$66	A2
Chamarro	Destiny D.	DDC	Staff	9/27/2007	Steering-Discussed the Annual Physical inventory dates with B. Pruter in regards to the change in timing.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	9/27/2007	Steering-Explained in detail the Annual Physical inventory procedures with M. McFarland.	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	9/27/2007	Steering-Discussed carve-out audit issues with M. Boehm.	0.9	\$220	\$198	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/27/2007	Review of allocation and financial statement tie-out workpapers for carve-out audit.	2.3	\$470	\$1,081	A2
Henning	Jeffrey M.	JMH	Partner	9/27/2007	Review financial statements and GAAP checklist	1.2	\$575	\$690	A2
Chamorro	Destiny D.	DDC	Staff	9/28/2007	Steering-Discussed inventory issue with M. Mc Farland and J. Berzett.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	9/28/2007	Steering-Completed Planning Diagnostic report for carve-out audit file.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	9/28/2007	Steering-Cleared review notes relating to the carve-out financial statements and allocation workpapers.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	9/28/2007	Steering-Reviewed the concluding the audit procedures for completion and appropriate sign-off.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	9/28/2007	Steering-Tied out the carve-out cash flow model for inclusion of updated adjustments.	5.1	\$220	\$1,122	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2007	Review of allocation and financial statement tie-out workpapers for carve-out audit.	6.1	\$470	\$2,867	A2
McFarland	Mimi M.	MMM	Staff	9/28/2007	Conducting physical inventory observation for Plant 21 for the Saginaw Carve-Out Audit	8.0	\$140	\$1,120	A2
<b>A2 Saginaw Carve-Out Project Total:</b>						<b>170.3</b>		<b>\$57,419</b>	
<b>SAP Pre-Implementation</b>									
Asher	Kevin F.	KFA	Partner	9/6/2007	Review of activity for outsourcing and SAP implementation related to controls	2.3	\$770	\$1,771	A2
Ciungu	Roxana M.	RMC	Staff	9/6/2007	Prepare email to N. Torres regarding currency conversion to SAP.	0.2	\$140	\$28	A2
Ciungu	Roxana M.	RMC	Staff	9/6/2007	Met with S. Pacella and discuss status of Dacor to SAP project.	0.4	\$140	\$56	A2
Buser	Jay	JB	Manager	9/7/2007	Met with R. Heidenreich to understand the problems in the Wave 2 SAP implementation.	1.1	\$330	\$363	A2
Cash	Kevin L.	KLC	Partner	9/14/2007	Conference call with J. Henning and S. Pacella re Packard Implementation issues and European implementations	0.7	\$575	\$403	A2
Henning	Jeffrey M.	JMH	Partner	9/14/2007	Meeting with N. Miller, K. Cash and S. Pacella to discuss follow-up to Packard SAP implementation.	1.0	\$575	\$575	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/14/2007	Meeting with J. Henning, K. Cash and S. Pacella to discuss follow-up to Packard SAP implementation.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	9/14/2007	Meeting to discuss status of E&Y review of the DGL to SAP conversion. Attendees: J. Garrett, J. Simpson, B.Garvey, D.Steis, R. Romie, and P. Sturkenboom	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	9/14/2007	Conference call with K. Cash, J. Henning, and N. Miller to discuss Packard Wave 2 issues and overall impact to audit strategy.	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	9/14/2007	Meeting to discuss status of DGL to SAP conversion with S. Pacella, J. Garrett, J. Volek, R. Reimink, M. Whiteman, B. Garvey, P. Sturkenboom, and R. Romie.	0.7	\$470	\$329	A2
Ciungu	Roxana M.	RMC	Staff	9/16/2007	Prepare email to S. Pacella with questions regarding DGL to SAP project.	0.6	\$140	\$84	A2
Ciungu	Roxana M.	RMC	Staff	9/17/2007	Conference call with D. Steis and M. Pillarisetty for DGL to SAP project update.	0.7	\$140	\$98	A2
Ciungu	Roxana M.	RMC	Staff	9/18/2007	Discussion with S. Pacella regarding status on Dacor to SAP project.	0.7	\$140	\$98	A2
Ciungu	Roxana M.	RMC	Staff	9/18/2007	Met with D. Steis to gather evidence of business approvals for DGL and Dacor projects.	2.3	\$140	\$322	A2
Pacella	Shannon M.	SMP	Manager	9/18/2007	Provide input to the slide deck to be used at the update meeting with D. Fidler to discuss the status of the Dacor to SAP conversion.	0.4	\$330	\$132	A2
Simpson	Jamie	JS	Senior Manager	9/18/2007	Discussion with S. Pacella regarding status of testing on Dacor to SAP conversion.	0.6	\$470	\$282	A2
Ciungu	Roxana M.	RMC	Staff	9/20/2007	Selected a sample of DGL and Dacor changes to obtain business requirements, user acceptance testing and quality approvals.	0.9	\$140	\$126	A2
Ciungu	Roxana M.	RMC	Staff	9/20/2007	Reviewed D. Steis testing of some controls.	0.6	\$140	\$84	A2
Ciungu	Roxana M.	RMC	Staff	9/20/2007	Reviewed documentation available for sample selected for DGL/Dacor.	1.0	\$140	\$140	A2
Pacella	Shannon M.	SMP	Manager	9/20/2007	Attend status meeting with D. Fidler, J. Simpson, S. Sheckell, and A. Ranney to discuss status of payables transition to Mexico and the conversion of Dacor to SAP.	0.6	\$330	\$198	A2
Simpson	Jamie	JS	Senior Manager	9/20/2007	Discussion with S. Pacella regarding IT testing over Dacor conversion	0.3	\$470	\$141	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	9/21/2007	Met with D. Steis to obtain the evidence for DGL/Dacor sample.	0.6	\$140	\$84	A2
Pacella	Shannon M.	SMP	Manager	9/21/2007	Status meeting with J. Garrett, J. Nolan, R. Romie, and D. Steis to discuss overall project status and issues that have occurred since go-live date.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	9/25/2007	Met with R. Heidenreich to understand the problems in the Wave 2 SAP implementation.	0.9	\$330	\$297	A2
Cash	Kevin L.	KLC	Partner	9/26/2007	Review of materials to be discussed with T. Timko.	1.7	\$575	\$978	A2
Cash	Kevin L.	KLC	Partner	9/26/2007	Prepare e-mail to S. Pacella with feedback related to materials to be discussed with T. Timko.	0.4	\$575	\$230	A2
Ciungu	Roxana M.	RMC	Staff	9/26/2007	Discussion with S. Pacella regarding status of conversions.	0.4	\$140	\$56	A2
Pacella	Shannon M.	SMP	Manager	9/26/2007	Prepare meeting materials for T. Timko meeting; incorporating partner feedback.	1.5	\$330	\$495	A2
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Discussion with Alan regarding DGL and Dacor conversion.	0.6	\$140	\$84	A2
Ciungu	Roxana M.	RMC	Staff	9/27/2007	Review D. Steis analysis of DGL to SAP project.	1.2	\$140	\$168	A2
<b>A2 SAP Pre-Implementation Project Total:</b>						<b>25.3</b>		<b>\$8,578</b>	
<b>A2 Project Total:</b>						<b>712.1</b>		<b>\$269,390</b>	
<b>Tax Bankruptcy - A3</b>									
Blank	Jacob M.	JMB	Partner	9/4/2007	Weekly status call with the Company and Skadden, R.Ward, J. Blank, and C. Tosto.	0.4	\$750	\$300	A3
Eisenstein	Stephen N.	SNE	Senior Manager	9/4/2007	Call with C. Tosto and S. Sirkin regarding pension contribution tax deduction.	0.5	\$650	\$325	A3
Sirkin	Stuart A.	SAS	Executive Director	9/4/2007	Call with C. Tosto and S. Eisenstein regarding pension contribution tax deduction.	0.5	\$750	\$375	A3
Tosto	Cathy I.	CIT	Partner	9/4/2007	Debrief with M. Mukhtar on status of emergence plan filing	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	9/4/2007	Weekly call with Skadden, Delphi and E&Y	0.3	\$680	\$204	A3
Tosto	Cathy I.	CIT	Partner	9/4/2007	Conference call with S. Sirkin and S. Eisenstein regarding pension deduction memo.	0.6	\$680	\$408	A3
Tosto	Cathy I.	CIT	Partner	9/4/2007	Prepare revisions to pension deduction memo.	0.6	\$680	\$408	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	9/10/2007	Weekly status call with the Company and Skadden, R.Ward, J. Blank, and C. Tosto.	0.4	\$550	\$220	A3
Tosto	Cathy I.	CIT	Partner	9/10/2007	Weekly status call with the Company and Skadden, R.Ward, J. Blank, and M. Ericson.	0.3	\$680	\$204	A3
Ward	Richard D.	RDW	Executive Director	9/10/2007	Weekly status call with the Company and Skadden, J. Blank, C. Tosto and M. Ericson.	0.4	\$750	\$300	A3
Blank	Jacob M.	JMB	Partner	9/11/2007	Delphi - Review plan of reorg.	0.9	\$750	\$675	A3
Blank	Jacob M.	JMB	Partner	9/12/2007	Plantation pattern call w/ M. Mukhtar & A. Voortman.	1.0	\$750	\$750	A3
Blank	Jacob M.	JMB	Partner	9/17/2007	Call with A. Voortman regarding international structure.	1.2	\$750	\$900	A3
Ericson	Molly	ME	Manager	9/17/2007	Weekly status call with Company and Skadden related to bankruptcy emergence	0.1	\$550	\$55	A3
Tosto	Cathy I.	CIT	Partner	9/17/2007	Weekly call with Delphi and Skadden related to bankruptcy emergence	0.2	\$680	\$136	A3
Tucker	Howard J.	HJT	Partner	9/17/2007	Review International Structure.	1.4	\$750	\$1,050	A3
Tucker	Howard J.	HJT	Partner	9/17/2007	Call with A. Voortman regarding international structure.	1.2	\$750	\$900	A3
Blank	Jacob M.	JMB	Partner	9/18/2007	Review international restructuring plan.	1.8	\$750	\$1,350	A3
Ericson	Molly	ME	Manager	9/24/2007	Weekly status call with company and Skadden on bankruptcy emergence.	0.1	\$550	\$55	A3
Tosto	Cathy I.	CIT	Partner	9/24/2007	Weekly call with Skadden, E&Y and Delphi on bankruptcy emergence	0.2	\$680	\$136	A3
<b>A3 Project Subtotal:</b>						<b>12.4</b>		<b>\$8,955</b>	
<b>Tax International - A3</b>									
Huysmans	Serge	SH	Partner	9/4/2007	Review of Turkish advice on proposed share transfers.	0.6	\$750	\$450	A3
Mukhtar	Mark J.	MJM	Partner	9/6/2007	Discussion w/ B. Sparks re: 358	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	9/6/2007	Prepare basis schedule.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MJM	Partner	9/6/2007	Discussion w/ D. Waimon to review theory.	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	9/7/2007	Review U.S. consequences of restructuring transaction w/ B. Sparks.	3.9	\$680	\$2,652	A3
Keown	Karen M.	KMK	Senior Manager	9/10/2007	Review and respond to email correspondence relating to Delphi international restructuring plan.	0.6	\$600	\$360	A3
Kilts JR.	George W.	GWK	Staff	9/10/2007	Discuss tax structuring with project team.	3.4	\$160	\$544	A3
Mukhtar	Mark J.	MJM	Partner	9/10/2007	Discuss Poland issues w/ A. Maksymczak.	0.4	\$680	\$272	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	9/10/2007	Review of basis calculations and allocations in the establishment of the new European Holding Company	3.4	\$750	\$2,550	A3
Garlock	David C.	DCG	Partner	9/11/2007	Call w/ A. Voortman re possible recast of borrowing by offshore entity because of thin or no net cap	0.9	\$750	\$675	A3
Kilts JR.	George W.	GWK	Staff	9/11/2007	Discuss tax structuring with project team.	2.2	\$160	\$352	A3
Maksymczak	Agnieszka	AM	Senior Manager	9/11/2007	Prepare emails re Polish timing issue	1.1	\$650	\$715	A3
Maksymczak	Agnieszka	AM	Senior Manager	9/11/2007	Conf call with M. Mukhtar to discuss timing of Delphi Polish Restructuring and Ability to Consolidate Entities for Polish Tax Purposes	1.6	\$650	\$1,040	A3
Mukhtar	Mark J.	MJM	Partner	9/11/2007	Discussion w/ J. Blank and A. Voortman re: plan.	0.6	\$680	\$408	A3
Huysmans	Serge	SH	Partner	9/12/2007	Discussion with B. Sparks and Luxembourg E&Y Team re proposed CPECs.	0.4	\$750	\$300	A3
Keown	Karen M.	KMK	Senior Manager	9/12/2007	Follow-up on status of Delphi transaction with M. Mukhtar and discuss results of meeting with B. Sparks re: 358 basis rules and next steps and conversion and redemption features of PEC.	0.9	\$600	\$540	A3
Keown	Karen M.	KMK	Senior Manager	9/12/2007	Conf call to discuss terms of PEC with B. Sparks, Lux E&Y Team, M. Mukhtar, and K. Keown	1.0	\$600	\$600	A3
Keown	Karen M.	KMK	Senior Manager	9/12/2007	Discuss tax structuring with project team.	1.2	\$600	\$720	A3
Kwon	Min Young	MYK	Senior Manager	9/12/2007	Korea - Call with M. Mukhtar regarding the withholding tax reduction planning	0.6	\$650	\$390	A3
Kwon	Min Young	MYK	Senior Manager	9/12/2007	Korea - review of the Delphi Korea's financial statements cna computation of DAT	1.9	\$650	\$1,235	A3
Maksymczak	Agnieszka	AM	Senior Manager	9/12/2007	Discussion with M. Mukhtar, J. Deiotte, etc. re: Poland.	1.4	\$650	\$910	A3
Mukhtar	Mark J.	MJM	Partner	9/12/2007	Discuss PECS with B. Sparks, S. Huysmans, and K. Keown.	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	9/12/2007	Discussion with A. Maksymczak, J. Deiotte, etc. re: Poland.	1.4	\$680	\$952	A3
Voortman	Anna	AV	Partner	9/12/2007	Debt versus equity analysis on offshore financing	1.1	\$750	\$825	A3
Maksymczak	Agnieszka	AM	Senior Manager	9/13/2007	Conference call with Delphi re Polish timing issues	1.4	\$650	\$910	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	9/13/2007	Discussion with M. Cone, A. Maksymczak, and J. Deiotte.	2.3	\$680	\$1,564	A3
Bakke	Don	DWB	Senior Manager	9/14/2007	Conference call with A. Voortman and K. Simpson to discuss slides.	0.7	\$650	\$455	A3
Bakke	Don	DWB	Senior Manager	9/14/2007	Reviewing latest steps	1.7	\$650	\$1,105	A3
Bakke	Don	DWB	Senior Manager	9/14/2007	Documentation regarding step plan.	1.9	\$650	\$1,235	A3
Garlock	David C.	DCG	Partner	9/14/2007	Call w/ A. Voortman re possible recast of borrowing by offshore entity because of thin or no net cap	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	9/14/2007	Meeting with M. Cone and E&Y Luxembourg team in Luxembourg re pending items and process to obtain advance clearance in Luxembourg.	1.5	\$750	\$1,125	A3
Keown	Karen M.	KMK	Senior Manager	9/14/2007	Delphi update discussion with M. Mukhtar regarding follow-up issues with respect to PEC terms.	0.2	\$600	\$120	A3
Mukhtar	Mark J.	MJM	Partner	9/14/2007	Review U.S. consequences of restructuring transaction with B. Sparks.	0.6	\$680	\$408	A3
Simpson	Kirsten L.	KLS	Partner	9/14/2007	Review slides for proposed European Offshore Financing plan and consider U.S. tax implications of proposed restructuring	0.8	\$750	\$600	A3
Simpson	Kirsten L.	KLS	Partner	9/14/2007	Conference call with A. Voortman and D. Bakke to discuss slides.	0.7	\$750	\$525	A3
Voortman	Anna	AV	Partner	9/14/2007	Review of basis allocation regulations and application to the contemplating restructuring and bank debt collateralization	2.7	\$750	\$2,025	A3
Bakke	Don	DWB	Senior Manager	9/17/2007	Research and review materials regarding step plan.	1.3	\$650	\$845	A3
Bakke	Don	DWB	Senior Manager	9/17/2007	Discussion with A. Voortman regarding step plan	0.8	\$650	\$520	A3
Huysmans	Serge	SH	Partner	9/17/2007	Correspondence with A. Voortman regarding proposed Luxembourg Preferred Equity Certificates.	0.8	\$750	\$600	A3
Maksymczak	Agnieszka	AM	Senior Manager	9/17/2007	Preparation of the memorandum summarizing the consolidations options in Poland if the September 30 deadline is not met	8.0	\$650	\$5,200	A3
Mukhtar	Mark J.	MJM	Partner	9/17/2007	Discuss Poland issues A. Maksymczak	0.4	\$680	\$272	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	9/17/2007	Discussion and analysis regarding the impact of the foreign debt collateralization on the bankruptcy emergence.	1.8	\$750	\$1,350	A3
Bakke	Don	DWB	Senior Manager	9/18/2007	Section 367(b) and hovering deficits research	2.1	\$650	\$1,365	A3
Huysmans	Serge	SH	Partner	9/18/2007	Follow-up on Moroccan tax considerations re transfer of shares.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	9/18/2007	Korean reorganization - Conference call with E&Y Korea, M. Mukhtar and Delphi Korea team.	1.4	\$750	\$1,050	A3
Kwon	Min Young	MYK	Senior Manager	9/18/2007	Korea - conference call with clients and M. Mukhtar	1.1	\$650	\$715	A3
Kwon	Min Young	MYK	Senior Manager	9/18/2007	Korea - follow-up to the issues raised in the conference call: (i) capital redemption, and (ii) conversion of the Korean sub to a branch.	4.9	\$650	\$3,185	A3
Mukhtar	Mark J.	MJM	Partner	9/18/2007	Discussion with J. Blank and A. Voortman re: Plan.	0.6	\$680	\$408	A3
Seok	Jin H.	JHS	Manager	9/18/2007	Discussion with M. Yong regarding the capital redemption idea for Delphi Korea Corporation.	1.6	\$550	\$880	A3
Bakke	Don	DWB	Senior Manager	9/19/2007	Review latest steps.	1.3	\$650	\$845	A3
Kwon	Min Young	MYK	Senior Manager	9/19/2007	Korea - prepare e-mail to F. Barat regarding the capital redemption and FMV applicable to the redeemed shares	1.4	\$650	\$910	A3
Bakke	Don	DWB	Senior Manager	9/20/2007	Discussion with K. Simson regarding step plan.	1.3	\$650	\$845	A3
Maksymczak	Agnieszka	AM	Senior Manager	9/20/2007	Correspondence to M. Mukhtar re: tax issues in Poland	0.6	\$650	\$390	A3
Maksymczak	Agnieszka	AM	Senior Manager	9/20/2007	Preparation of decision plan for Delphi with respect to the tax consolidations options in Poland	2.9	\$650	\$1,885	A3
Menger	Jorg	JM	Partner	9/20/2007	Review memo on German tax implications of Delphi's proposed German restructuring	0.6	\$750	\$450	A3
Menger	Jorg	JM	Partner	9/20/2007	Consider application of new earnings stripping rules to Delphi's proposed German Restructuring plan	0.4	\$750	\$300	A3
Mukhtar	Mark J.	MJM	Partner	9/20/2007	Review U.S. consequences of restructuring transaction with A. Voortman.	0.7	\$680	\$476	A3
Cable	Matthew G.	MGC	Staff	9/21/2007	Preparation of TQR submissions for Delphi	1.8	\$200	\$360	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hester	Lilo A.	LAH	Partner	9/21/2007	Confirmation of status of U.S./South Korea treaty negotiations with IRS.	0.5	\$750	\$375	A3
Mukhtar	Mark J.	MJM	Partner	9/21/2007	Review U.S. consequences of restructuring transaction with B. Sparks, A. Voortman, K. Keown, and M. Erickson.	2.4	\$680	\$1,632	A3
Voortman	Anna	AV	Partner	9/21/2007	Conference call and analysis regarding the introduction of leverage plans	2.6	\$750	\$1,950	A3
Bakke	Don	DWB	Senior Manager	9/24/2007	Reviewing step plan	0.9	\$650	\$585	A3
Cable	Matthew G.	MGC	Staff	9/24/2007	Preparation of TQR submissions for Delphi	1.2	\$200	\$240	A3
Kwon	Min Young	MYK	Senior Manager	9/24/2007	Korea - research on the following issues in conjunction with the proposed capital redemption: (i) best way of redeeming the shares, (2) appropriate redemption price, (3) procedure for protection of creditors, (4) drawback of capital redemption in the future	3.1	\$650	\$2,015	A3
Kwon	Min Young	MYK	Senior Manager	9/24/2007	Korea - tax basis calculation for the DKL shares based on the information provided by J. Lee.	3.9	\$650	\$2,535	A3
Kwon	Min Young	MYK	Senior Manager	9/25/2007	Korea - review of F. Barat's spreadsheet on the capital redemption	1.1	\$650	\$715	A3
Kwon	Min Young	MYK	Senior Manager	9/25/2007	Korea - research on the following issues in conjunction with the proposed capital redemption: (i) best way of redeeming the shares, (2) appropriate redemption price, (3) procedure for protection of creditors, (4) drawback of capital redemption in the future	3.1	\$650	\$2,015	A3
Kwon	Min Young	MYK	Senior Manager	9/25/2007	Korea - Simulation of the withholding tax effect in conjunction with capital redemption with three scenarios: (1) if redemption price is 127.17 per share (if 13.7% common and preferred shares are redeemed), (2) if redemption price is 46.31 (if 37.5% common	3.9	\$650	\$2,535	A3
Seok	Jin H.	JHS	Manager	9/26/2007	Research regarding the Korean tax implication in relation to the use of redemption price other than FMV in the course of capital redemption of Korean sub.	1.9	\$550	\$1,045	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Seok	Jin H.	JHS	Manager	9/27/2007	Research on the Korean commercial Code's provisions regarding capital redemption procedures in connection with capital redemption with paid in capital and capital redemption with retained earnings.	4.0	\$550	\$2,200	A3
Kwon	Min Young	MYK	Senior Manager	9/28/2007	Korea - Review and respond to F. Barat regarding Frederic's questions regarding the capital redemption related questions	2.0	\$650	\$1,300	A3
<b>A3 Project Subtotal:</b>						<b>114.3</b>		<b>\$71,875</b>	
<b>A3 Project Total:</b>						<b>126.7</b>		<b>\$80,830</b>	
<b>Furukawa Wiring 1065 - A4</b>									
Donahue	Robert M.	RMD	Senior Manager	4/30/2007	Review draft return.	1.0			A4
Donahue	Robert M.	RMD	Senior Manager	5/5/2007	Complete draft return.	2.2			A4
Donahue	Robert M.	RMD	Senior Manager	5/7/2007	Review return changes.	1.3			A4
Donahue	Robert M.	RMD	Senior Manager	5/9/2007	Final return review.	0.8			A4
						<b>5.3</b>		<b>\$2,500</b>	
<b>Ashimori Form 1065 - A5</b>									
Donahue	Robert M.	RMD	Senior Manager	4/30/2007	Review trial balance and draft return accordingly.	2.4			A5
Donahue	Robert M.	RMD	Senior Manager	5/7/2007	Review prior year Forms 1042/1042S.	1.3			A5
Donahue	Robert M.	RMD	Senior Manager	5/7/2007	Obtain current year details from client.	0.4			A5
Donahue	Robert M.	RMD	Senior Manager	5/7/2007	Review return.	0.7			A5
Donahue	Robert M.	RMD	Senior Manager	5/10/2007	Review return.	2.3			A5
Donahue	Robert M.	RMD	Senior Manager	5/10/2007	Prepare email to client re open items.	0.6			A5
Donahue	Robert M.	RMD	Senior Manager	5/14/2007	Complete Forms 1042/1042S.	1.3			A5
Donahue	Robert M.	RMD	Senior Manager	5/14/2007	Discuss with client regarding Forms 1042/1042S.	0.7			A5



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Donahue	Robert M.	RMD	Senior Manager	7/24/2007	Discuss return with client.	0.7			A5
						<u>10.4</u>		<u>\$6,000</u>	
<b>Form 1120 MobileAria - A6</b>									
Donahue	Robert M.	RMD	Senior Manager	2/28/2007	Prepare mail to S. Conlisk for trial balance.	0.6			A6
Donahue	Robert M.	RMD	Senior Manager	2/28/2007	Prepare mail to client re extensions calc.	0.4			A6
Donahue	Robert M.	RMD	Senior Manager	3/12/2007	Review trial balance.	1.1			A6
Donahue	Robert M.	RMD	Senior Manager	3/12/2007	Research AMT gross receipts requirements and related party rules.	0.9			A6
Donahue	Robert M.	RMD	Senior Manager	3/12/2007	Prepare and send Fed and CA extensions to client.	0.4			A6
Donahue	Robert M.	RMD	Senior Manager	5/11/2007	Review ECF files.	0.4			A6
Donahue	Robert M.	RMD	Senior Manager	5/11/2007	Update workpapers re AMT client issue, change of address and capital gain from sale of intangibles.	0.6			A6
Donahue	Robert M.	RMD	Senior Manager	7/3/2007	Review bridge workpapers.	1.3			A6
Donahue	Robert M.	RMD	Senior Manager	7/3/2007	Call with client to discuss intangibles and sales issues.	1.1			A6
Donahue	Robert M.	RMD	Senior Manager	7/24/2007	Call with S Gale to discuss open items.	0.8			A6
Donahue	Robert M.	RMD	Senior Manager	8/3/2007	Review files.	1.2			A6
Donahue	Robert M.	RMD	Senior Manager	8/3/2007	Prepare emails to client re open items.	0.6			A6
Donahue	Robert M.	RMD	Senior Manager	8/9/2007	Prepare email correspondence to client for asset sales details.	0.6			A6
Donahue	Robert M.	RMD	Senior Manager	8/9/2007	Prepare workpaper computing tax gain and send to client for review.	3.1			A6
Donahue	Robert M.	RMD	Senior Manager	8/9/2007	Discussion with client regarding workpaper computing tax gain.	0.8			A6
Donahue	Robert M.	RMD	Senior Manager	8/10/2007	Email correspondence to client for asset sales details.	0.2			A6
Donahue	Robert M.	RMD	Senior Manager	8/13/2007	Discuss 8594 with S. Gale.	0.4			A6

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Donahue	Robert M.	RMD	Senior Manager	8/13/2007	Update returns.	0.8			A6
						<u>15.3</u>		<u>\$8,000</u>	
<b>Fee Application</b>									
Aquino	Heather	HRA	Client Serving Associate	9/4/2007	Preparation of August Access database for bankruptcy billing process.	0.9	\$140	\$126	
Tosto	Cathy I.	CIT	Partner	9/4/2007	Prepare August fee accrual information for S. Gale	1.1	\$575	\$633	
Aquino	Heather	HRA	Client Serving Associate	9/5/2007	Correspondence with C. Anibal and N. Miller regarding August Time Descriptions.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	9/5/2007	Update MASTER Employees and MASTER Code Combo for August invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	9/5/2007	Begin formatting August time and expense download for invoice preparation.	3.2	\$140	\$448	
Aquino	Heather	HRA	Client Serving Associate	9/6/2007	Work on August invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	9/7/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	9/7/2007	Work on August invoice.	2.3	\$140	\$322	
Boehm	Michael J.	MJB	Manager	9/7/2007	Accumulation of information in preparation of the fee application.	0.5	\$330	\$165	
Chamorro	Destiny D.	DDC	Staff	9/7/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Ciungu	Roxana M.	RMC	Staff	9/7/2007	Accumulation of information in preparation of the fee application.	1.3	\$140	\$182	
Gerber	Katherine A.	KAA	Senior	9/7/2007	Accumulation of information related to preparation of fee application	0.4	\$300	\$120	
Horner	Kevin John	KJH	Staff	9/7/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Kearns	Matthew R.	MRK	Senior	9/7/2007	Accumulation of information in preparation of fee application	0.4	\$300	\$120	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/7/2007	Accumulation of information for the preparation of fee application	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	9/7/2007	Accumulation of information related to preparation for fee application.	0.6	\$275	\$165	
Miller	Nicholas S.	NSM	Manager	9/7/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Nicol	Jeremy M.	JMN	Staff	9/7/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Pikos	Matthew C.	MCP	Senior	9/7/2007	Accumulation of information for preparation of fee application.	0.4	\$250	\$100	
Schwandt	Lisa N.	LNS	Staff	9/7/2007	Accumulation of information related to the preparation of the fee application.	0.8	\$140	\$112	
Sheckell	Steven F.	SFS	Partner	9/7/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Staff	9/7/2007	Accumulation of information related to preparation of the fee application	0.9	\$220	\$198	
Simpson	Jamie	JS	Senior Manager	9/7/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	9/8/2007	Work on August bankruptcy billing.	2.9	\$140	\$406	
Keown	Karen M.	KMK	Senior Manager	9/12/2007	Accumulation of information related to preparation for fee application.	0.4	\$600	\$240	
Boehm	Michael J.	MJB	Manager	9/14/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Chamarro	Destiny D.	DDC	Staff	9/14/2007	Accumulation of information related to preparation of fee application	0.6	\$220	\$132	
Ciungu	Roxana M.	RMC	Staff	9/14/2007	Accumulation of information in preparation of the fee application.	1.3	\$140	\$182	
Horner	Kevin John	KJH	Staff	9/14/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Kearns	Matthew R.	MRK	Senior	9/14/2007	Accumulation of information related to preparation of fee application	0.4	\$300	\$120	
Krabill	Aaron J.	AJK	Senior Manager	9/14/2007	Accumulation of information related to preparation for fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	9/14/2007	Accumulation of information related to preparation for fee application.	0.0	\$275	\$0	
Marold	Erick W.	EWM	Senior	9/14/2007	Accumulation of information related to preparation of the fee application	0.6	\$275	\$165	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/14/2007	Accumulation of information in preparation of the fee application.	0.9	\$330	\$297	
Nicol	Jeremy M.	JMN	Staff	9/14/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Pikos	Matthew C.	MCP	Senior	9/14/2007	Accumulation of information for preparation of fee application.	0.7	\$250	\$175	
Ranney	Amber C.	ACR	Senior	9/14/2007	Accumulating information in preparation of fee application.	0.6	\$275	\$165	
Schwandt	Lisa N.	LNS	Staff	9/14/2007	Accumulation of information related to the preparation of the fee application.	0.8	\$140	\$112	
Sheckell	Steven F.	SFS	Partner	9/14/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	9/14/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	
Aquino	Heather	HRA	Client Serving Associate	9/15/2007	Work on August invoice in preparation for N. Miller's review.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	9/17/2007	Correspondence with M. Hatzfeld regarding Time Descriptions - August.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	9/17/2007	Work on August invoice in preparation for N. Miller's review.	2.4	\$140	\$336	
Aquino	Heather	HRA	Client Serving Associate	9/19/2007	Correspondence with N. Miller and A. Krabill regarding D. Lau's descriptions on August invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	9/19/2007	Preparation of email regarding Bankruptcy Time and Expense Reporting Guidelines per N. Miller.	0.7	\$140	\$98	
Miller	Nicholas S.	NSM	Manager	9/19/2007	Review of the September invoice detail.	3.9	\$330	\$1,287	
Aquino	Heather	HRA	Client Serving Associate	9/20/2007	Correspondence with B. Donahue regarding Delphi August Billing.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	9/20/2007	Correspondence with N. Miller regarding status of August invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	9/20/2007	Preparation of August 07 EXHIBIT D files for review by C. Tosto, S. Pacella, K. Keown and M. Ericson.	1.4	\$140	\$196	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate Manager</b>	9/20/2007	Work on August time and expense detail for invoice purposes.	1.8	\$140	\$252	
Miller	Nicholas S.	NSM	<b>Manager</b>	9/20/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Simpson	Jamie	JS	<b>Senior Manager</b>	9/20/2007	Accumulation of information related to preparation of the fee application	0.6	\$470	\$282	
Aquino	Heather	HRA	<b>Client Serving Associate Partner</b>	9/21/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Asher	Kevin F.	KFA	<b>Manager</b>	9/21/2007	Accumulation of information in preparation of the fee application.	2.1	\$770	\$1,617	
Boehm	Michael J.	MJB	<b>Manager</b>	9/21/2007	Accumulation of information in preparation of the fee application.	0.7	\$330	\$231	
Ciungu	Roxana M.	RMC	<b>Staff</b>	9/21/2007	Accumulation of information in preparation of the fee application.	0.9	\$140	\$126	
Horner	Kevin John	KJH	<b>Staff</b>	9/21/2007	Accumulation of information related to preparation of the fee application	0.7	\$220	\$154	
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	9/21/2007	Accumulation of information related to preparation for fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	<b>Senior</b>	9/21/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Nicol	Jeremy M.	JMN	<b>Staff</b>	9/21/2007	Accumulation of information in preparation of the fee application.	0.7	\$140	\$98	
Pikos	Matthew C.	MCP	<b>Senior</b>	9/21/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Ranney	Amber C.	ACR	<b>Senior</b>	9/21/2007	Accumulating information in preparation of the fee application.	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	<b>Partner</b>	9/21/2007	Accumulation of information related to preparation of the fee application	0.8	\$575	\$460	
Stille	Mark Jacob	MJS	<b>Senior</b>	9/21/2007	Accumulation of information related to preparation of the fee application	0.3	\$250	\$75	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	9/24/2007	Revise August invoice per S. Pacella.	0.9	\$140	\$126	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	9/24/2007	Begin invoice reconciliation based on new August data.	3.4	\$140	\$476	
Pacella	Shannon M.	SMP	<b>Manager</b>	9/24/2007	Reviewed hours charged in August to prepare August invoice.	0.7	\$330	\$231	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/25/2007	Correspondence with M. Ericson regarding August 07 EXHIBIT D_Bankruptcy Tax (REVISED).	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	9/25/2007	Correspondence with B. Yoder regarding Delphi Expenses - August.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	9/25/2007	Completion of invoice reconciliation based on new August data.	1.1	\$140	\$154	
Yoder	Bradley J.	BJY	Staff	9/25/2007	Reconciling issues regarding expenses on August invoice with H. Aquino	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Correspondence with B. Hamblin regarding Parameters for September Invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	9/26/2007	Revisions to August 07 EXHIBIT D per M. Ericson.	0.7	\$140	\$98	
Ericson	Molly	ME	Manager	9/26/2007	August invoice preparation	0.6	\$550	\$330	
Boehm	Michael J.	MJB	Manager	9/27/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Pochmara	Rose Christine	RCP	Staff	9/27/2007	Accumulation of information related to preparation of fee application.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Coordination with B. Hamblin on August invoice finalization.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Work on August timekeeper summary for invoice finalization.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Work on August invoice packages for submission of monthly invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Accumulation of information related to preparation of the fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	9/28/2007	Finalization of August invoice for submission.	2.1	\$140	\$294	
Chamarro	Destiny D.	DDC	Staff	9/28/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Ciungu	Roxana M.	RMC	Staff	9/28/2007	Accumulation of information in preparation of the fee application.	1.3	\$140	\$182	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/28/2007	Accumulation of information in preparation of the fee application.	1.1	\$220	\$242	
Krabill	Aaron J.	AJK	Senior Manager	9/28/2007	Accumulation of information related to preparation for fee application.	0.4	\$470	\$188	
Marold	Erick W.	EWM	Senior	9/28/2007	Accumulation of information related to preparation for fee application.	0.8	\$275	\$220	
Nicol	Jeremy M.	JMN	Staff	9/28/2007	Accumulation of information in preparation of the fee application.	1.0	\$140	\$140	
Pochmara	Rose Christine	RCP	Staff	9/28/2007	Accumulation of information related to preparation of fee application.	0.4	\$140	\$56	
Ranney	Amber C.	ACR	Senior	9/28/2007	Accumulating information in preparation of fee application.	0.7	\$275	\$193	
Rasmussen	Kyle M.	KMR	Staff	9/28/2007	Accumulation of information related to preparation of fee application	0.5	\$140	\$70	
Saimoua	Omar Issam	OIS	Staff	9/28/2007	Accumulation of information related to the preparation of fee application.	0.6	\$220	\$132	
Sheckell	Steven F.	SFS	Partner	9/28/2007	Accumulation of information related to preparation of the fee application	0.7	\$575	\$403	
Simpson	Jamie	JS	Senior Manager	9/28/2007	Accumulation of information related to preparation of the fee application	0.7	\$470	\$329	
Stille	Mark Jacob	MJS	Senior	9/28/2007	Accumulation of information related to preparation of the fee application	0.1	\$250	\$25	
<b>Fee Application Preparation Total:</b>						<b>82.7</b>		<b>\$20,258</b>	

**Exhibit D**  
**Delphi Corporation**  
**Summary of 2007 Fees by Professional**  
**For the Period September 29, 2007 through October 26, 2007**

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>2007 Consolidated Audit - A1</b>									
Schneider	Roric H.	RHS	Staff	9/29/2007	Powertrain - Completion of inventory observation procedures for the Needmore facility.	7.5			A1
Pacella	Shannon M.	SMP	Manager	9/30/2007	Review workpapers including planning and walkthroughs	4.9			A1
Rothmund	Mario Valentin	MVR	Senior	9/30/2007	Review of Thermal Fixed Assets Test of Controls and Substantive workpapers	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Correspondence with B. Hamblin regarding Missing Timesheet Charges.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Correspondence with B. Hamblin regarding raw data for preparation of engagement economics schedules.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Correspondence with P. Sturkenboon and J. Simon regarding Delphi Payment Status.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Correspondence with J. Simpson regarding Audit Status Meeting template.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Correspondence with M. Sakowski and J. Simpson regarding Building Walkthrough in preparation for move.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Correspondence with team regarding T. Timko status meeting agenda - 10/3.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Meeting coordination for engagement team.	0.8			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/1/2007	Provide summary of T. Timko Meetings - Week of 10/1 per S. Sheckell and J. Simpson.	0.6			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/1/2007	Correspondence with J. Simpson and M. Romano regarding Argentina pre-approval request.	0.2			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/1/2007	Correspondence with J. Hegelmann regarding Delphi tax bill rates.	0.3			A1
Burns JR	John E.	JEB	<b>Senior Manager</b>	10/1/2007	SFAS 142 review	1.9			A1
Cash	Kevin L.	KLC	<b>Partner</b>	10/1/2007	Review of ITGC planning and walkthroughs	5.1			A1
Cash	Kevin L.	KLC	<b>Partner</b>	10/1/2007	Status update meeting re ITGCs with J. Piazza and M. Zaveri.	1.4			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/1/2007	Added sign-offs in GAMx and deficiencies.	1.4			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/1/2007	Review of WorkStream walkthrough.	0.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/1/2007	SAP closing meeting with G. Muma and Delphi internal audit.	1.3			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/1/2007	Sent list of SAP logical access exceptions to G. Muma.	0.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/1/2007	Status meeting with S. Pacella on WorkStream.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	10/1/2007	Meeting with B. Thelen to discuss adjustments to original 2007 audit scope and the status of pre-approvals related to those new activities.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	10/1/2007	Preparation of agenda for meeting with B. Thelen to discuss adjustments to original 2007 audit scope and the status of pre-approvals related to those new activities.	1.1			A1
Henning	Jeffrey M.	JMH	<b>Partner</b>	10/1/2007	Meeting with D. Bayles re: status of IT issues and IA planning for 2008	1.1			A1
Horner	Kevin John	KJH	<b>Senior</b>	10/1/2007	Meeting with J. Nicol to discuss walkthrough procedures for corporate processes.	0.9			A1
Horner	Kevin John	KJH	<b>Senior</b>	10/1/2007	E&S Audit: completed review and documentation of shipping and receiving cut-off testing for the physical inventory observations.	3.6			A1
Horner	Kevin John	KJH	<b>Senior</b>	10/1/2007	E&S Audit: reviewed test counts tie out completed by M. Zinger for the Kokomo physical inventory observation.	1.2			A1
Horner	Kevin John	KJH	<b>Senior</b>	10/1/2007	E&S Audit: updated documentation for testing of top 5 vendors for accounts payable testing.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	10/1/2007	E&S Audit: updated revenue and expense analysis for explanations received for fluctuations meeting scope.	0.7			A1
Horner	Kevin John	KJH	Senior	10/1/2007	E&S Audit: worked on obtaining confirmation from Setech, Inc. for inventory held on behalf of Delphi E&S.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/1/2007	Coorespondence with international teams regarding interim timing.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/1/2007	Travel time back to Detroit from the European U.S. GAAP training.	5.0			A1
Marold	Erick W.	EWM	Senior	10/1/2007	Detail review of integrated circuit inventory substantive audit procedures.	2.8			A1
Marold	Erick W.	EWM	Senior	10/1/2007	Drafted a memo summarizing our testing approach and findings related to substantive procedures for E&S integrated circuit inventory.	3.1			A1
Marold	Erick W.	EWM	Senior	10/1/2007	Preparation of an inventory rollforward for the integrated circuit inventory and analysis related to production yields.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	10/1/2007	Discussed walkthrough approach and methodology with K. Horner & E. Marold.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/1/2007	Documented the fixed asset walkthrough.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	10/1/2007	Email correspondence with L. Criss, D. Kanopsky, P. Sturkenboom, and M. Kamischke regarding open items and needed support.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	10/1/2007	Met with D. Kanopsky regarding prepaid procedures.	1.2			A1
Pacella	Shannon M.	SMP	Manager	10/1/2007	Attend IT update meeting with T. Timko, K. Cash and J. Henning.	1.1			A1
Pacella	Shannon M.	SMP	Manager	10/1/2007	Attend Weekly IT SOX Update Meeting with: J. Piazza, M. Zaveri, D. Wodjila, K. Cash and B. Garvey.	1.6			A1
Pacella	Shannon M.	SMP	Manager	10/1/2007	Correspondence with international teams re: testing procedures.	0.9			A1
Pacella	Shannon M.	SMP	Manager	10/1/2007	Feedback provided to Internal Audit on questions regarding testing.	0.9			A1
Pacella	Shannon M.	SMP	Manager	10/1/2007	Prepare meeting materials for T. Timko IT update meeting.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	10/1/2007	DPSS - Discussion of divisional procedures with E.R. Simpson.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/1/2007	DPSS Audit - Navigated through GAMx	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	10/1/2007	DPSS Audit - Set up lead sheets from prior year for interim	4.7			A1
Pochmara	Rose Christine	RCP	Staff	10/1/2007	DPSS Audit - Worked on inventory turnover calculations	0.5			A1
Rasmussen	Kyle M.	KMR	Staff	10/1/2007	Analyzing the assessment of scope for the 2007 audit	1.8			A1
Rasmussen	Kyle M.	KMR	Staff	10/1/2007	E&S - Analysis of AR confirmations	0.7			A1
Sheckell	Steven F.	SFS	Partner	10/1/2007	Quarterly review planning meeting	0.9			A1
Sheckell	Steven F.	SFS	Partner	10/1/2007	Tax planning meeting	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/1/2007	Preparation of agenda for T. Timko status meeting.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/1/2007	Thermal - Review of Thermal AP walkthrough.	0.4			A1
Stille	Mark Jacob	MJS	Senior	10/1/2007	Creation of new sets of Logical Access IT Key Controls for HTKS and STKS.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Begin working on Hours Analysis - Through 9.28.07.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Correspondence with team regarding Hours Analysis - Through 9.21.07.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Correspondence with A. Menth and J. Simpson regarding lodging accommodation in Lockport, NY.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Correspondence with M. Boehm regarding T. Timko status meeting agenda 10.3.07.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Meeting coordination for engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Meeting with J. Simpson, J. Williams and M. Sakowski regarding Delphi move.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Work on T. Timko status update agenda.	0.8			A1
Artale	Sabrina A.	SAA	Senior Manager	10/2/2007	SFAS 142 review	1.1			A1
Asher	Kevin F.	KFA	Partner	10/2/2007	Review of audit planning workpapers	1.7			A1
Beckman	James J.	JJB	Partner	10/2/2007	MBT follow-up per D. Kelley	0.5			A1
Ciungu	Roxana M.	RMC	Staff	10/2/2007	Call with P. Long regarding non-standard journal entries testing.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	10/2/2007	Review of WorkStream walkthrough and provided comments to internal audit.	3.3			A1
Ciungu	Roxana M.	RMC	Staff	10/2/2007	Discussion with G. Muma regarding SAP status and set up meeting.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2007	Preparation of divisional update information for inclusion in agenda for bi-weekly meeting with T. Timko.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2007	Meeting with J. Simpson and A. Krabill to discuss agenda for bi-weekly meeting with T. Timko.	0.6			A1
Horner	Kevin John	KJH	Senior	10/2/2007	Answered questions from J. Nicol relating to interim testing for corporate.	0.4			A1
Horner	Kevin John	KJH	Senior	10/2/2007	Meeting with L. Schwandt to go over status of cash and debt interim testing.	0.6			A1
Horner	Kevin John	KJH	Senior	10/2/2007	E&S Audit: meeting with E. Marold to discuss inventory review notes.	0.4			A1
Horner	Kevin John	KJH	Senior	10/2/2007	E&S Audit: meeting with J. Simpson, A. Krabill, and E. Marold to discuss issues with tie out of inventory test counts.	0.7			A1
Horner	Kevin John	KJH	Senior	10/2/2007	E&S Audit: meeting with K. Rasmussen to discuss results of accounts receivable confirmations testing.	0.4			A1
Horner	Kevin John	KJH	Senior	10/2/2007	E&S Audit: Call with S. Horning to discuss new reports needed to tie out inventory test counts from Mexico locations.	0.6			A1
Horner	Kevin John	KJH	Senior	10/2/2007	E&S Audit: received confirmation from Setech, Inc. and documented for the inventory substantive procedures.	0.7			A1
Horner	Kevin John	KJH	Senior	10/2/2007	E&S Audit: updated revenue and expense fluctuation explanations.	0.6			A1
Horner	Kevin John	KJH	Senior	10/2/2007	E&S Audit: worked on tie out of test counts for site DA26 - DDM.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/2/2007	Review of international fee allocation and adjustments for changes in scope.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/2/2007	Discussion with E. Marold regarding E&S interim work.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/2/2007	Review of DPSS Q3 techincal memos	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/2/2007	Preparation of materials for the bi-weekly audit update meeting.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/2/2007	Obtained information from Hyperion to summarize year-to-date tooling activity in North America and Europe and summarized results accordingly.	2.1			A1
Marold	Erick W.	EWM	Senior	10/2/2007	Summarized open items for E&S and developed a time-frame for completing audit procedures.	1.7			A1
Marold	Erick W.	EWM	Senior	10/2/2007	Met with K. St. Romain to discuss control testing related to customer owned and Delphi owned special tools.	1.8			A1
Marold	Erick W.	EWM	Senior	10/2/2007	Met with A. Krabill to prepare draft agenda for E&S related to the T. Timko status meeting.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2007	Amassed support previously provided and subsequently provided updated listing of open items, as requested by client.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2007	Email correspondence with P. Sturkenboom regarding accounts payable open items.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2007	Thermal-Performed cutoff testing.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2007	Thermal-Discussion with N. Banks regarding remaining cutoff testing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	10/2/2007	Feedback provided to Internal Audit on questions regarding testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/2/2007	DPSS - Review of divisional files with E.R. Simpson.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	10/2/2007	DPSS Audit - Set up lead sheets from prior year for interim	4.2			A1
Pochmara	Rose Christine	RCP	Staff	10/2/2007	DPSS Audit - Worked on inventory turnover calculations	3.2			A1
Schwandt	Lisa N.	LNS	Staff	10/2/2007	Performing audit procedures on cash workpapers.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	10/2/2007	Performing audit procedures on debt workpapers.	3.8			A1
Schwandt	Lisa N.	LNS	Staff	10/2/2007	Updating GAMX for worksteps completed and signing off on audit areas.	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/2/2007	Quarterly review planning meeting	0.9			A1
Simpson	Jamie	JS	Senior Manager	10/2/2007	Meeting with J. Williams and M. Sakowski to discuss audit team new location.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/2/2007	Preparation of agenda for audit status meeting with T. Timko	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/2/2007	Preparation of agenda for Lockport and Rochester plant visits.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/2/2007	Review of open items for Thermal interim audit.	0.7			A1
Tosto	Cathy I.	CIT	Partner	10/2/2007	Q3 meeting with T. Tamer, J. Whitson, J. Williams, B. Sparks, T. Timko, D. Bayles, and D. Kelley.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/3/2007	Begin working on accommodations for E&Y New space - information requested per M. Sakowski and J. Williams.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2007	Begin working on Detroit Corporate Reporting (Delphi) template per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2007	Meeting coordination for engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2007	Work on agenda related to Thermal Lockport NY October 12, 2007.	0.9			A1
Asher	Kevin F.	KFA	Partner	10/3/2007	Review of audit status within the divisions	2.2			A1
Ciungu	Roxana M.	RMC	Staff	10/3/2007	Responded to client emails related to applications testing.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	10/3/2007	Reviewed program change sample received.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/3/2007	Reviewed evidence for SAP batch job testing.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/3/2007	Discussion with D. Huffman regarding SAP audit evidence received.	0.4			A1
Craig	Tashawna N.	TNC	Staff	10/3/2007	Powertrain - Met with C. Bush to discuss inventory tie-out discrepancies	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2007	Meeting with T. Timko for bi-weekly update session for Q3.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2007	Preparation of agenda for T. Timko bi-weekly update meeting.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	10/3/2007	Bi-weekly status meeting with T. Timko and his reports re: audit status	2.2			A1
Horner	Kevin John	KJH	Senior	10/3/2007	Meeting with J. Nicol and N. Miller to discuss corporate process to purchase raw steel and testing that needs to be completed.	0.6			A1
Horner	Kevin John	KJH	Senior	10/3/2007	Meeting with J. Nicol to discuss accounts payable walkthrough.	0.6			A1
Horner	Kevin John	KJH	Senior	10/3/2007	E&S Audit: meeting with J. Nicol and J. Simpson to discuss inventory test counts tie out.	0.6			A1
Horner	Kevin John	KJH	Senior	10/3/2007	E&S Audit: worked on documentation of physical inventory observations.	2.9			A1
Horner	Kevin John	KJH	Senior	10/3/2007	E&S Audit: worked on summary of deficiencies at the E&S Division for A. Krabill.	0.4			A1
Horner	Kevin John	KJH	Senior	10/3/2007	E&S Audit: worked on tie out of test counts for Mexico location DA31 - Delnosa.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/3/2007	Meeting with A. Brazier, M. Hatzfeld and N. Miller to discuss Q3 technical accounting matters.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/3/2007	Conference call with H. Aquino, M. Singh and R. Shastry regarding bankruptcy billing process.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/3/2007	Discussion of Q3 technical issues with A. Brazier	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/3/2007	Bi-weekly audit status update meeting with B. Dellinger, T. Timko, B. Thelen, J. Williams, J. Garret, R. Reimink, D. Bayles, K. Asher, S. Sheckell, J. Henning, J. Simpson and M. Hatzfeld.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/3/2007	Preparation of materials for the bi-weekly audit update meeting.	1.6			A1
Love II	William F.	WFL	Staff	10/3/2007	Powertrain - Documenting Delphi Sandusky inventory observation performed 9/28/07	2.0			A1
Miller	Nicholas S.	NSM	Manager	10/3/2007	Discussions with K. St. Romain on management's testing strategy.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2007	Discussed AP Walkthrough with K. Horner.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2007	Discussion with P. Sturkenboom regarding AP support.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2007	Met with N. Miller to discuss AP walkthrough.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2007	Performed AP walkthrough procedures.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2007	Performed fixed asset substantive procedures.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2007	Discussion with C. Webster regarding Raw Material OASys program.	1.2			A1
Sheckell	Steven F.	SFS	Partner	10/3/2007	Quarterly review planning meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/3/2007	T. Timko status update meeting	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/3/2007	Meeting with T. Timko, J. Williams, D. Bayles, B. Thelen, R. Reimink, S. Sheckell, A. Krabill, K. Asher, J. Henning, M. Hatzfeld and B. Dellinger to discuss audit status.	1.4			A1
Tosto	Cathy I.	CIT	Partner	10/3/2007	Discuss 3rd qtr and bankruptcy emergence with J. Hegelmann	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Correspondence with N. Miller regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Preparation of OOS - Budget to Actual - Dollars - August Time per N. Miller.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Correspondence with A. Krabill and J. Simpson regarding November 5th-Audit Committee Meeting.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Correspondence with B. Pettingil regarding schedule from the actuarial report for the top hat program per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Correspondence with J. Simpson, K. Asher, S. Pacella and D. Kelley regarding October 15th - B. Segedi discussion.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Correspondence with J. Simpson regarding visa application process.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Correspondence with J. Simpson, team and M. Sakowski regarding E&Y New space - information requested.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Correspondence with L. Rominelli and K. Asher regarding B. Segedi's Trip to Detroit/Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Correspondence with N. Winn regarding supplies.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Meeting coordination for engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Summarize T. Timko's Calendar - 2 weeks per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Work on accommodations for E&Y New space - information requested per M. Sakowski.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Preparation of Luxembourg pension spreadsheet per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Packard - Travel arrangement coordination per M. Hatzfeld and N. Miller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Work on Delphi 2007 Tax Presentation per D. Kelley.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Work on agenda related to Thermal Lockport NY October 12, 2007.	0.6			A1
Artale	Sabrina A.	SAA	Senior Manager	10/4/2007	SFAS 142 review	0.9			A1
Boehm	Michael J.	MJB	Manager	10/4/2007	Review of Q3 rep letter draft.	0.3			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/4/2007	DPSS - Review of CE N/A Restructuring charge memorandum.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/4/2007	Prepared list of significant contract areas at DPSS for D. Bayles.	0.3			A1
Burns JR	John E.	JEB	Senior Manager	10/4/2007	SFAS 142 review	1.1			A1
Ciungu	Roxana M.	RMC	Staff	10/4/2007	Call with D. Huffman regarding AGR_1016, AGR_Users and UST04 tables.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/4/2007	Performed profile to role analysis in SAP.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	10/4/2007	Prepared list for A. Bianco regarding SAP users testing.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	10/4/2007	Selected new batch job sample and sent to D. Bullock accordingly.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	10/4/2007	Sent review comment out to internal audit for WorkStream.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	10/4/2007	Updated SAP walkthrough program change and logical access.	1.8			A1
Craig	Tashawna N.	TNC	Staff	10/4/2007	Met with J. Simpson, J. Nicol, K.Horner, O.Saimoua, and M.Hatzfeld to discuss Inventory tie-out discrepancies.	1.8			A1
Horner	Kevin John	KJH	Senior	10/4/2007	E&S Audit: summarized inventory test count tie out issues for the E&S Division for J. Simpson.	1.6			A1
Horner	Kevin John	KJH	Senior	10/4/2007	E&S Audit: worked on documentation of physical inventory observation testing for interim substantive procedures.	1.9			A1
Horner	Kevin John	KJH	Senior	10/4/2007	Packard Audit: created Hyperion schedule detailing inventory balance for each Packard trial balance for March through August.	1.6			A1
Huffman	Derek T.	DTH	Senior	10/4/2007	Analysis of SAP sensitive access	0.6			A1
Nicol	Jeremy M.	JMN	Staff	10/4/2007	Performed and documented accounts payable walkthrough.	2.9			A1
Pacella	Shannon M.	SMP	Manager	10/4/2007	Create GM Logical Access Memo for inclusion in the workpapers.	2.1			A1
Pacella	Shannon M.	SMP	Manager	10/4/2007	Feedback provided to Internal Audit on questions regarding testing.	1.1			A1
Pacella	Shannon M.	SMP	Manager	10/4/2007	Meeting with J. Simpson to discuss issues with tying out test counts into SAP.	0.3			A1
Pacella	Shannon M.	SMP	Manager	10/4/2007	Meeting with M. Zaveri, A. Odessa and B. Garvey to discuss rollforward and remediation testing strategy.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/4/2007	Reviewed Workstream walkthrough and provided feedback to team and Internal Audit.	0.9			A1
Saimoua	Omar Issam	OIS	Senior	10/4/2007	Powertrain - Constructed an Interim 9/30 client assistance list.	3.1			A1
Saimoua	Omar Issam	OIS	Senior	10/4/2007	Powertrain - Prepared an AR summary walk from the subledger to the G/L.	1.6			A1
Sheckell	Steven F.	SFS	Partner	10/4/2007	Quarterly review planning meeting	2.9			A1
Simpson	Jamie	JS	Senior Manager	10/4/2007	Discussion with H. Aquino regarding new space request for Delphi.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/4/2007	Discussions with K. St. Romain regarding internal control testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/4/2007	Time spent obtaining pension information for E&Y Luxembourg.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/4/2007	Preparation of agenda for plant visits to Rochester and Lockport.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/4/2007	Discussion with K. Asher regarding Segedi team meeting.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/4/2007	Review of Thermal open items list.	0.4			A1
Stille	Mark Jacob	MJS	Senior	10/4/2007	Follow-up related to request by Delphi IA regarding Workstream application.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2007	Correspondence with A. Krabill regarding Argentina fee allocation.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2007	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2007	Correspondence with L. Rominelli and K. Asher regarding B. Segedi's trip to Detroit/Delphi.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2007	Preparation of October 15th - SAVE THE DATE email for engagement team per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2007	Update Delphi - E&Y International Team Phone List per J. Simpson and A. Krabill; forward to T. Bishop accordingly.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/5/2007	Work on Detroit Corporate Reporting (Delphi) template per J. Simpson.	0.8			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/5/2007	Work on Argentina pre-approval request - correspondence with M. Batchelder, J. Simpson, and M. Romano.	0.4			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/5/2007	Coordination of copies of Delphi 2007 Tax Presentation per D. Kelley.	0.6			A1
Artale	Sabrina A.	SAA	<b>Senior Manager</b>	10/5/2007	SFAS 142 review	0.9			A1
Asher	Kevin F.	KFA	<b>Partner</b>	10/5/2007	Review of audit status within the divisions	2.2			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/5/2007	Performed profile to role analysis in SAP.	0.4			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/5/2007	Prepare email to client with issues found in SAP for program change.	0.9			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/5/2007	Tested program change sample for SAP.	5.4			A1
Huffman	Derek T.	DTH	<b>Senior</b>	10/5/2007	Analysis of SAP sensitive access	0.7			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	10/5/2007	Powertrain - Documenting A/R and A/P reconciliations as part of interim audit procedures.	0.9			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	10/5/2007	Powertrain - Reviewing Q3 PBC list	0.6			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/5/2007	Responses to Luxembourg questions on the 2006 statutory audit.	1.2			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	10/5/2007	Performed accounts payable substantive procedures.	2.3			A1
Saimoua	Omar Issam	OIS	<b>Senior</b>	10/5/2007	Powertrain - Performed general clean up on the walkthrough workpapers.	3.1			A1
Saimoua	Omar Issam	OIS	<b>Senior</b>	10/5/2007	Powertrain - Reviewed the AP interim audit workpapers.	4.1			A1
Sheckell	Steven F.	SFS	<b>Partner</b>	10/5/2007	Tax planning meeting	1.9			A1
Simpson	Jamie	JS	<b>Senior Manager</b>	10/5/2007	Discussion with H. Aquino regarding thought leadership.	0.3			A1
Simpson	Jamie	JS	<b>Senior Manager</b>	10/5/2007	Preparation of agenda for plant visits to Lockport and Rochester.	0.9			A1
Simpson	Jamie	JS	<b>Senior Manager</b>	10/5/2007	Discussion with K. Asher regarding agenda for Segedi mtg and plant visits.	0.6			A1
Simpson	Jamie	JS	<b>Senior Manager</b>	10/5/2007	Discussion with D. Greenbury regarding status of Thermal interim audit.	0.8			A1
Simpson	Jamie	JS	<b>Senior Manager</b>	10/5/2007	Discussion with M. Rothmund regarding Thermal open items.	0.3			A1
Simpson	Jamie	JS	<b>Senior Manager</b>	10/7/2007	General review of Thermal interim audit workpapers.	3.6			A1

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Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Correspondence with B. Hamblin regarding Delphi June Payment.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Correspondence with J. Henning and V. Singleton regarding Delphi Color/Bound Print Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Correspondence with L. Meyer regarding Delphi Bi-Weekly Sox Update Calls.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Correspondence with team regarding Upcoming Corporate Reporting Update.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Meeting coordination for engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Preparation of India visa application forms for A. Krabill.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Work on contacts for Detroit Corporate Reporting (Delphi) per team's comments.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/8/2007	Communication with C. Failer regarding M. Zinger's schedule on Delphi.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/8/2007	Communicated with R. Nedadur and B. Prueter regarding SAS 99 journal entry testing populations and procedures.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	10/8/2007	Conference call with D. Bayles re: IA Planning for 2008	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/8/2007	Addressing questions relating to the 2007 audit fees from international teams.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/8/2007	Meeting with B. Thelen to discuss revisions to the 2007 international fee estimates based on changes to the audit scope.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/8/2007	Preparing revised 2007 international fee estimate to be discussed with B. Thelen	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/8/2007	Meeting with J. Papelian, M. Loeb, J. Williams, J. Montgomery, S. Sheckell and E. Marold to discuss the draft Q3 FAS 5 summary.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	10/8/2007	Meeting with T. McClellan to discuss Q3 ethics line matters and other related topics.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/8/2007	Review of the draft FAS 5 summary in advance of the Q3 FAS 5 meeting with accounting and legal.	1.7			A1
Marold	Erick W.	EWM	Senior	10/8/2007	Attended the FAS 5 meeting with Corporate and Legal to discuss status of Q3 litigation.	0.9			A1
Marold	Erick W.	EWM	Senior	10/8/2007	E&S Audit - Detail reviewed the procedures related to the accounts payable competitive bid process.	2.6			A1
Marold	Erick W.	EWM	Senior	10/8/2007	E&S Audit - Updated summary of open items based on most recent detail review.	1.3			A1
Miller	Nicholas S.	NSM	Manager	10/8/2007	Update meeting with K. St. Romain to discuss the status of managements internal control testing.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/8/2007	Packard: Detailed review of Packard interim workpapers, including accounts receivable, AP, investments, accruals, fixed assets, revenue and expenses.	4.8			A1
Nicol	Jeremy M.	JMN	Staff	10/8/2007	Attempted to contact C. Hewlett regarding a remaining open item in Corporate cash disbursements.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	10/8/2007	Performed accounts payable substantive testing.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	10/8/2007	Reviewed GAMx file and migrated data as needed.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/8/2007	Documented fixed asset substantive procedures.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/8/2007	Performed accounts payable walkthrough.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	10/8/2007	Thermal-Reviewed fixed asset review notes listing.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	10/8/2007	Thermal-Discussion with M. Rothmund regarding open items.	0.3			A1
Pacella	Shannon M.	SMP	Manager	10/8/2007	Attend weekly update meeting with IT SOX Team: J. Piazza, M. Zaveri and B. Garvey.	1.6			A1
Pacella	Shannon M.	SMP	Manager	10/8/2007	Discussion with internal audit re: question on testing procedures, scope and extent of procedures.	1.4			A1
Pacella	Shannon M.	SMP	Manager	10/8/2007	Discuss testing status and answer questions regarding testing procedures from team.	1.2			A1
Pacella	Shannon M.	SMP	Manager	10/8/2007	Review Internal Audit workpapers and provide feedback accordingly.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/8/2007	Drafted the AHG Interim PBC List	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	10/8/2007	AHG - Drafted Q3 PBC List	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/8/2007	Drafted the Thermal Interim PBC list related to warranty and tooling testing	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/8/2007	Drafted Q3 Thermal PBC List	0.4			A1
Sheckell	Steven F.	SFS	Partner	10/8/2007	Quarterly legal meeting to review reserves	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Coordination of E&Y New MAC Address with M. Sakowski.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Correspondence with A. Krabill and S. Madon regarding India visa applications.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Correspondence with A. Krabill regarding India visa.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Correspondence with P. Sturkenboom and A. Krabill regarding Delphi Payment Status.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Meeting coordination for engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Preparation of Delphi Q3 OOS Time email to engagement team per N. Miller.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Work on contacts for Detroit Corporate Reporting (Delphi) per team's comments.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Coordination with team regarding October 15th - B. Segedi discussion details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Correspondence with J. Simpson and S. Siwik regarding Delphi Thermal Lockport NY October 12, 2007 agenda.	0.2			A1
Artale	Sabrina A.	SAA	Senior Manager	10/9/2007	SFAS 142 SAS review	0.6			A1
Boehm	Michael J.	MJB	Manager	10/9/2007	Communicated with R. Nedadur and B. Prueter regarding SAS 99 journal entry testing populations and procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/9/2007	Met with D. Bayles regarding contract administration policies at DPSS.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/9/2007	Responded to client emails related to SAP audit.	1.3			A1
Hegelmann	Julie Ann	JAH	Manager	10/9/2007	Discussion with L. Harris regarding preparation of tax pack questionnaire for year end.	0.1			A1
Henning	Jeffrey M.	JMH	Partner	10/9/2007	Meeting with B. Thelen, D. Bayles, and D. Kolano re: the company's 2008 internal audit plan	2.4			A1
Kearns	Matthew R.	MRK	Manager	10/9/2007	Powertrain - Reviewing interim audit work	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2007	Review of the Q3 letter of representation.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/9/2007	Preparation of materials for the Delphi Asia U.S. GAAP training.	0.7			A1
Marold	Erick W.	EWM	Senior	10/9/2007	Coordinated the distribution of journal entry testing to divisional ICCs.	1.9			A1
Marold	Erick W.	EWM	Senior	10/9/2007	Met with M. Bently and P. Long to discuss documentation approach for procedures performed by Internal Audit.	1.3			A1
Marold	Erick W.	EWM	Senior	10/9/2007	E&S Audit - Attended the weekly status meeting with E&S managers to discuss open items.	0.8			A1
Marold	Erick W.	EWM	Senior	10/9/2007	E&S Audit - Detail review of procedures performed related to 'Other Revenue and Expense' accounts.	1.7			A1
Marold	Erick W.	EWM	Senior	10/9/2007	E&S Audit - Discussed with B. Frost our fixed asset and tooling requests and timeframe for completing our audit procedures.	1.3			A1
Marold	Erick W.	EWM	Senior	10/9/2007	E&S Audit - Prepared client assistance requests for fixed assets and tooling based on review of year-to-date activity.	1.6			A1
Miller	Nicholas S.	NSM	Manager	10/9/2007	Review of the current budget to actual status for the Delphi account.	0.6			A1
Miller	Nicholas S.	NSM	Manager	10/9/2007	Update meeting with K. St. Romain to discuss the status of managements internal control testing.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/9/2007	Packard: Detailed review of Packard interim workpapers, including accounts receivable, AP, investments, accruals, fixed assets, revenue and expenses.	7.1			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Attempted to contact P. Sturkenboom regarding the remaining open items.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Discussed fixed asset testing and support with L. Criss.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Discussed substantive procedures with M. Boehm.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Documented accounts payable walkthrough.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Documented cash disbursements walkthrough.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Met with C. Hewlett regarding the cash disbursements walkthrough.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Tested fixed asset controls.	2.2			A1
Pacella	Shannon M.	SMP	Manager	10/9/2007	Discuss testing status and answer questions regarding testing procedures from team.	0.6			A1
Sheckell	Steven F.	SFS	Partner	10/9/2007	Meeting with D. Bayles to discuss internal controls	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/9/2007	Attend internal audit planning meeting	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/9/2007	Preparation of agenda for Lockport plant visit.	1.8			A1
Simpson	Jamie	JS	Senior Manager	10/9/2007	Preparation of agenda for team meeting with B. Segedi	2.1			A1
Simpson	Jamie	JS	Senior Manager	10/9/2007	Discussion with J. Nicol regarding Thermal status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Preparation of Total Hours by Division through August per N. Miller.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Coordination of meeting materials per J. Henning.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Coordination of Q3 2007 Pension/OPEB Changes memo to A. Brazier and S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Correspondence with S. Sheckell, A. Krabill and J. Simpson regarding India visa applications.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Correspondence with E. Richmond regarding Retaining Our Market Leadership in 404 - thought leadership distribution per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Correspondence with L. Justice regarding Delphi Bi-Weekly Sox Update Calls.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Correspondence with M. Sakowski and R. Ciungu regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Correspondence with M. Sakowski regarding creating open spots for new guest access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Correspondence with N. Miller regarding Flash Report.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Thought leadership discussion with J. Simpson.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Correspondence with N. Miller regarding Mexico physical inventory.	0.2			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/10/2007	Discussed walkthrough and routine process procedures with J. Nicol.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/10/2007	Discussed AP CAAT procedures with E. Marold and J. Simpson.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/10/2007	DPSS - Review of CE and PA restructuring memoranda.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/10/2007	Research of FAS 112 and FAS 146 regarding DPSS restructuring activities.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	10/10/2007	Call with G. Muma for status update on the SAP audit.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	10/10/2007	Met with S. Gali to clarify program change evidence requirements.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	10/10/2007	Reviewed transaction definition documents received for batch jobs selected.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	10/10/2007	Sent email to D. Bulock to see the status of documentation.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/10/2007	Thermal - Travel time to Buffalo, NY from Detroit.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2007	Correspondence with B. Thelen and international AFD's in response to 2007 audit fee inquiries.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2007	Conference call with S. Shekell, B. Welsh, P. Chadha and J. Simpson to discuss Brian's visit to India to begin planning of the transition audit work for the BPO transition.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2007	Meeting with T. McClellan and E. Marold to discuss Q3 ethics matters.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2007	Review of materials provided to E&Y France with respect to the open issues in the Delphi Holding statutory financial statement audit.	1.2			A1
Miller	Nicholas S.	NSM	Manager	10/10/2007	Preparation of files to discuss the accounting of the Promotora JV with A. Brazier and M. Sandelich.	1.9			A1
Miller	Nicholas S.	NSM	Manager	10/10/2007	Coordination of meeting with treasury department to discuss various hedge accounting topics.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/10/2007	Packard: Detailed review of Packard interim workpapers, including accounts receivable, AP, investments, accruals, fixed assets, revenue and expenses.	6.2			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2007	Discussed fixed asset open items with L. Criss, K. Lerchenfeld, and K. Filips.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	10/10/2007	Met with P. Sturkenboom regarding accounts payable open items.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2007	Performed accounts payable test of controls.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2007	Performed fixed asset test of controls.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2007	Prepared agenda for meeting with P. Sturkenboom.	0.7			A1
Pacella	Shannon M.	SMP	Manager	10/10/2007	Discuss testing status and answer questions regarding testing procedures from team.	0.4			A1
Pacella	Shannon M.	SMP	Manager	10/10/2007	Review eTBR walkthrough documentation and provide feedback.	1.2			A1
Pacella	Shannon M.	SMP	Manager	10/10/2007	Review Internal Audit workpapers and provide feedback.	0.6			A1
Sheckell	Steven F.	SFS	Partner	10/10/2007	Powertrain - Rochester site visit	2.1			A1
Sheckell	Steven F.	SFS	Partner	10/10/2007	Thermal - Lockport site visit	2.1			A1
Simpson	Jamie	JS	Senior Manager	10/10/2007	Discussion with K. St. Romain, G. Irish and P. Viviano to discuss results of ACS testing for payroll	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/10/2007	Discussion with E. Marold and M. Boehm regarding accounts payable CAAT procedures	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/10/2007	Completion of visa application for travel to India for transition of Dayton receivables to GenPact.	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/10/2007	Review of template for E&Y Mexico team to complete for time incurred for physical inventory observations.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/10/2007	Travel time to Buffalo, NY for plant visits to Lockport and Rochester	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Correspondence with N. Miller and B. Hamblin regarding Delphi - June and July Invoice payment.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Correspondence with N. Miller regarding E&Y Balance Confirmation as of 9/30/07.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Preparation of Flash Report - Delphi - Codes 10.5.07 per N. Miller.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Work on E&Y Balance Confirmation as of 9/30/07 per N. Miller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Coordination of India visa for A. Krabill.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Correspondence with K. Schaper regarding Aprimo database per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Correspondence with S. Sheckell, A. Krabill, T. Dhingra, J. Simpson and A. Menth regarding India visa.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Correspondence with A. Krabill and M. Boehm regarding IA report request.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Correspondence with engagement team regarding details for Monday - B. Segedi discussion.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Correspondence with S. Poston regarding Delphi Hierarchy Chart.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Meeting coordination for engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Work on survey preparation request per A. Krabill.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2007	Correspondence with A. Krabill and M. Gryc regarding Delphi Czech - Pre-approval.	0.3			A1
Asher	Kevin F.	KFA	Partner	10/11/2007	Review of Rochester Powertrain operations	4.2			A1
Asher	Kevin F.	KFA	Partner	10/11/2007	Review of the Powertrain tech center	3.8			A1
Boehm	Michael J.	MJB	Manager	10/11/2007	Resolution of R. Pochmara and E.R. Simpson staffing conflicts.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2007	Discussed walkthrough and routine process procedures with J. Nicol.	0.4			A1
Burks	Julie A.	JAB	Staff	10/11/2007	Reviewed instructions and U209, U239 for Vandalia inventory observation.	0.6			A1
Burks	Julie A.	JAB	Staff	10/11/2007	Met with J. Slay regarding instructions and U209, U239 for Vandalia inventory observation.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/11/2007	Reviewed WorkStream testing that IA performed.	3.2			A1
Ciungu	Roxana M.	RMC	Staff	10/11/2007	Sent WorkStream review comments to Delphi internal Audit.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/11/2007	Powertrain plant tour of Rochester facility and technical center.	7.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	10/11/2007	Reviewed cash work completed by L. Schwandt.	1.8			A1
Horner	Kevin John	KJH	Senior	10/11/2007	Updated the corporate trial balance for workpaper references for audit work performed to date.	0.4			A1
Horner	Kevin John	KJH	Senior	10/11/2007	Meeting with E. Marold and N. Miller to discuss corporate Q3 review timing.	0.4			A1
Horner	Kevin John	KJH	Senior	10/11/2007	E&S Audit: Discussion with S. Horning to discuss inventory test counts tie out issues.	0.6			A1
Horner	Kevin John	KJH	Senior	10/11/2007	E&S Audit: updated open items list for accounts receivable confirmations.	0.4			A1
Horner	Kevin John	KJH	Senior	10/11/2007	E&S Audit: worked on journal entry review procedures.	0.4			A1
Kearns	Matthew R.	MRK	Manager	10/11/2007	Powertrain - Reviewing interim audit client assistance listing	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2007	Correspondence with B. Thelen and international AFD's in response to 2007 audit fee inquiries.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2007	Meeting to discuss Q3 environmental reserve with E. Marold, M. Hester, J. Hunt, M. Loeb, J. Montgomery and A. Brazier.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2007	Review of the Q3 environmental reserve documentation on preparation for the Q3 environmental meeting.	1.2			A1
Marold	Erick W.	EWM	Senior	10/11/2007	Attended the Q3 environmental meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	10/11/2007	Prepared the agenda for the 10/16 Corporate Planning meeting to discuss timing of audit procedures and requested items.	2.3			A1
Miller	Nicholas S.	NSM	Manager	10/11/2007	Meeting with M. Fawcett, A. Krabill and E. Marold to review the company's account reconciliation policy.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/11/2007	Packard: Detailed review of Packard interim workpapers, including accounts receivable, AP, investments, accruals, fixed assets, revenue and expenses.	4.3			A1
Nicol	Jeremy M.	JMN	Staff	10/11/2007	Finalized corporate AP controls testing and documentation.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/11/2007	Finalized fixed asset controls testing and documentation.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	10/11/2007	Met with P. Sturkenboom regarding remaining open items requests.	0.9			A1
Pacella	Shannon M.	SMP	Manager	10/11/2007	Discussions with internal audit re: question on testing procedures, scope and extent of procedures.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/11/2007	Review Internal Audit workpapers and provide feedback.	1.2			A1
Sheckell	Steven F.	SFS	Partner	10/11/2007	Thermal - Lockport site visit	7.9			A1
Simpson	Jamie	JS	Senior Manager	10/11/2007	Attendance at Powertrain Rochester plant visit and tech center tour.	5.8			A1
Simpson	Jamie	JS	Senior Manager	10/11/2007	Roundtrip travel time to and from Rochester Powertrain plant.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Correspondence with N. Miller regarding Delphi - Codes 10.5.07.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Work on reformatting of Delphi - Codes 10.5.07.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Correspondence with S. Sheckell, A. Krabill and T. Dhingra regarding India visa.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Correspondence with M. Sakowski and R. Ciungu regarding status of E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Discuss details with A. Krabill for Oct. 15th discussion with B. Segedi.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Work on China visa for A. Krabill.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Work on India visa for J. Simpson.	0.7			A1
Asher	Kevin F.	KFA	Partner	10/12/2007	Thermal - Lockport plant tour	6.2			A1
Boehm	Michael J.	MJB	Manager	10/12/2007	Discussed walkthrough and routine process procedures with J. Nicol.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/12/2007	DPSS - Met with R. Nedadur, B. Eichenlaub and A. Krabill to discuss Q3 accounting memos on FAS 112 and FAS 146 accounting.	1.6			A1
Boehm	Michael J.	MJB	Manager	10/12/2007	DPSS - Review of European restructuring accounting memo.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/12/2007	Met with E. Marold to assist in preparation of agenda for Q3/interim audit planning meeting with client.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	10/12/2007	Follow-up with G. Muma on the batch jobs documentation.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	10/12/2007	Prepared agenda for SAP for the status meeting.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	10/12/2007	SAP status meeting with G. Muma, Delphi internal audit and CSC.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/12/2007	Testing of program change sample for SAP.	1.5			A1
Ciungu	Roxana M.	RMC	Staff	10/12/2007	WorkStream closing meeting with internal audit, etc.	0.9			A1
Craig	Tashawna N.	TNC	Staff	10/12/2007	Powertrain - Interim Testing of Inventory	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/12/2007	Thermal - Plant tour of Lockport facility.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/12/2007	Thermal - Travel time from Buffalo, NY to Detroit.	3.9			A1
Horner	Kevin John	KJH	Senior	10/12/2007	Meeting with E. Marold and J. Nicol to discuss status of audit areas for corporate interim testing.	0.3			A1
Horner	Kevin John	KJH	Senior	10/12/2007	Meeting with J. Nicol and N. Miller to work through the journal entries related to steel purchasing at corporate.	0.8			A1
Horner	Kevin John	KJH	Senior	10/12/2007	Meeting with N. Miller to discuss cash and debt testing for corporate.	0.4			A1
Horner	Kevin John	KJH	Senior	10/12/2007	Worked on corporate interim audit procedures.	1.8			A1
Horner	Kevin John	KJH	Senior	10/12/2007	E&S: updated inventory test counts tie out for plant DA31	1.2			A1
Horner	Kevin John	KJH	Senior	10/12/2007	E&S: weekly status update call with Division personnel.	0.6			A1
Horner	Kevin John	KJH	Senior	10/12/2007	E&S: worked on testing of accounts receivable confirmations testing.	0.9			A1
Huffman	Derek T.	DTH	Senior	10/12/2007	Weekly SAP audit update call with R. Ciungu, G. Muma, and M. Zaveri	0.4			A1
Kearns	Matthew R.	MRK	Manager	10/12/2007	Powertrain - Responding to various client emails related to 2007 audit and review procedures	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/12/2007	Correspondence with B. Thelen and international AFD's in response to 2007 audit fee inquiries.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/12/2007	Meeting with R. Nedadur, B. Eichenlaub and M. Boehm to discuss several DPSS divisional level accounting memos for Q3.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/12/2007	Review of Q3 DPSS restructuring local accounting memos.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/12/2007	Preparation of materials for meeting with B. Segedi and team.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/12/2007	Review of materials provided to E&Y France with respect to the open issues in the Delphi Holding statutory financial statement audit.	0.4			A1
Marold	Erick W.	EWM	Senior	10/12/2007	Attended the Q3 Fraud and Ethics meeting with forensic audit to discuss Q3 issues.	1.4			A1
Marold	Erick W.	EWM	Senior	10/12/2007	Reviewed all new cases to the Fraud/Ethics line that occurred during the third quarter and identified cases for further investigation.	1.7			A1
Marold	Erick W.	EWM	Senior	10/12/2007	Updated e-Room to create a repository for accumulating required communications from our international teams.	1.6			A1
Marold	Erick W.	EWM	Senior	10/12/2007	Updated pre-approval database within the e-Room based on discussions with A. Krabill.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/12/2007	Completion of October 5 hours detail report.	0.7			A1
Miller	Nicholas S.	NSM	Manager	10/12/2007	Call with D. Buriko regarding Delphi's plans for interest rate hedging.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2007	Discussed steel supplier program with K. Horner.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2007	Finalized workpaper documentation for AP & FA controls, walkthroughs, and substantive work.	2.3			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2007	Met with N. Miller to discuss Steel Supplier Program.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2007	Spoke with C. Webster regarding Steel Program journal entries.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2007	Thermal-Cleared fixed asset review notes.	2.8			A1
Sheckell	Steven F.	SFS	Partner	10/12/2007	Powertrain - Rochester site visit	7.8			A1
Simpson	Jamie	JS	Senior Manager	10/12/2007	Attendance at Lockport Thermal plant visit	6.1			A1
Simpson	Jamie	JS	Senior Manager	10/12/2007	Travel time to Lockport facility for plant visit.	2.4			A1
Simpson	Jamie	JS	Senior Manager	10/14/2007	Review of Corporate planning meeting agenda and assistance listings.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with B. Hamblin regarding o/s invoice analysis and Delphi payment application.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with J. Nicol regarding Delphi Reclass.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Coordination of details for B. Segedi/Delphi team meeting.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Coordination of E&Y New MAC Address for R. Ciungu.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with G. Curry, B. Moran and A. Krabill regarding Delphi T-1 Line.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with India regarding India - Invitation Letters (A. Krabill and J. Simpson).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with J. Hegelmann and J. Simpson regarding Upcoming Corporate Reporting Update invitees.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with J. Simpson and M. Hatzfeld regarding Upcoming TAS Sell-Side Client Event.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with L. Justice regarding Updated: E&Y Bi-Weekly Meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with M. Sakowski and J. Simpson regarding team move.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with M. Sakowski, M. Zinger and A. Mackenzie regarding Badge Request Forms.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with M. Zinger and A. Mackenzie regarding Delphi Network Access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence with T. Manire regarding S. Sheckell -- India visa.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/15/2007	Correspondence regarding Delphi Taiwan pre-approval request.	0.2			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/15/2007	Update pre-approval log for new requests.	0.2			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/15/2007	Delphi team meeting with B. Segedi.	1.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/15/2007	DPSS Audit - Discuss interim audit status with R. Pochmara.	0.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/15/2007	DPSS Audit - Review of AR workpapers.	1.2			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/15/2007	Team meeting with B. Segedi to discuss 2007 Delphi audit.	1.2			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/15/2007	Met with E.R. Simpson to discuss interim performance on DPSS and Corporate audits and expectations for remainder of audit.	0.4			A1
Burks	Julie A.	JAB	<b>Staff</b>	10/15/2007	Inventory report paperwork for Vandalia, OH	2.1			A1
Cash	Kevin L.	KLC	<b>Partner</b>	10/15/2007	Meeting with J. Henning re Delphi Mexico issues	1.1			A1
Cash	Kevin L.	KLC	<b>Partner</b>	10/15/2007	Review of ITGC working papers	2.7			A1
Cash	Kevin L.	KLC	<b>Partner</b>	10/15/2007	Status Update Meeting with M. Zaveri and J. Piazza re ITGC procedures	1.4			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/15/2007	Meeting with B. Segedi, K. Asher, S. Sheckell and Delphi team to discuss progress on the Delphi engagement.	1.9			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/15/2007	Packard-Discussed status of work and open items with M. Pikos.	0.7			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/15/2007	Packard-Discussed the strategy for completing wave 2 of the interim audit procedures with N. Miller and M. Pikos.	0.4			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/15/2007	Packard-Reviewed fixed asset walkthrough in order to complete the walkthrough.	0.4			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/15/2007	Packard-Reviewed manager's review notes relating to wave one of the interim audit procedures.	1.8			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/15/2007	Meeting with B. Segedi to discuss team's experience at Delphi.	1.1			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/15/2007	Responded to client related emails regarding status of application audits.	1.2			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/15/2007	Updated SAP walkthrough for PN1 and PHR, program changes section.	0.9			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	10/15/2007	Met with Brian Segedi to discuss status/progress of the Delphi engagement	1.2			A1
Fitzpatrick	Michael J.	MJF	<b>Partner</b>	10/15/2007	Team meeting to discuss 2007 Delphi audit.	5.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	10/15/2007	Meeting with B. Segedi to discuss Delphi.	1.7			A1
Gerber	Katherine A.	KAA	Senior	10/15/2007	Thermal - Discuss accounts receivable reserve testing with J. Nicol.	0.4			A1
Gerber	Katherine A.	KAA	Senior	10/15/2007	Thermal - Discuss Excess & Obsolete Inventory testing with J. Nicol.	0.3			A1
Gerber	Katherine A.	KAA	Senior	10/15/2007	Thermal - Meet with B. Kolb to discuss Prepare By Client items for our interim substantive procedures.	0.6			A1
Gerber	Katherine A.	KAA	Senior	10/15/2007	Thermal - Meet with D. Conlin to discuss the Excess & Obsolete Inventory Reserve process.	1.1			A1
Gerber	Katherine A.	KAA	Senior	10/15/2007	Thermal - Meet with J. Jerasek to discuss the Accounts Receivable Reserve process.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/15/2007	Meeting with audit engagement team and B. Segedi to discuss 2006 audit results, and critical success factors for 2007 and beyond.	4.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/15/2007	Meeting with audit team and B. Segedi	1.2			A1
Hegelmann	Julie Ann	JAH	Manager	10/15/2007	Discussion with C. Tosto and D. Kelley re: year end and emergence issues.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/15/2007	Meeting with B. Segedi and Delphi team	1.4			A1
Horner	Kevin John	KJH	Senior	10/15/2007	E&S Audit: meeting with E. Marold and A. Krabill to discuss fixed asset testing procedures.	0.8			A1
Horner	Kevin John	KJH	Senior	10/15/2007	E&S Audit: worked on clearing review notes for interim substantive procedures.	0.8			A1
Horner	Kevin John	KJH	Senior	10/15/2007	E&S Audit: worked on documentation and review of accounts receivable confirmation alternative procedures.	3.1			A1
Horner	Kevin John	KJH	Senior	10/15/2007	Meeting with B. Segedi and engagement team.	1.1			A1
Horner	Kevin John	KJH	Senior	10/15/2007	Preparation of questions for meeting with B. Segedi.	0.9			A1
Jin	Lei	LJ	Staff	10/15/2007	Attend the B. Segedi meeting with engagement team.	1.1			A1
Kearns	Matthew R.	MRK	Manager	10/15/2007	AHG - Reviewing and making modifications to the audit request list for the division for 9/30/07 testing.	1.1			A1
Kearns	Matthew R.	MRK	Manager	10/15/2007	Attending team meeting with B. Segedi	0.9			A1
Kearns	Matthew R.	MRK	Manager	10/15/2007	Powertrain - Reviewing and corresponding to various emails sent by Powertrain personnel asking questions related to the 9/30/07 interim audit testing.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/15/2007	Preparation of Q3 review timing and executive review.	0.4			A1

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Krabill	Aaron J.	AJK	Senior Manager	10/15/2007	Conference call A. Barraine, A. Brazier, P. Sanches, D Puri, J. Montgomery and A. Pavlog to discuss European bill of exchange transactions.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/15/2007	Review of material for the conference call to discuss the accounting treatment for European bills of exchange.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/15/2007	Meeting with B. Segedi and the audit team to discuss the 2006 audit and 2007 audit plan.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/15/2007	Meeting with B. Segedi, K. Asher, S. Sheckell, J. Henning, J. Simpson and M. Hatzfeld to discuss the 2007 audit plan.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/15/2007	Preparation for meeting with B. Segedi.	1.8			A1
Mackenzie	Andrew M.	AMM	Staff	10/15/2007	Attended internal team meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	10/15/2007	Started preparing the Q3 environmental memo regarding the consolidated environmental reserve for Delphi Corporation.	1.4			A1
Marold	Erick W.	EWM	Senior	10/15/2007	Met with D. Brewer to finalize our procedures related to our Accounts Payable procedures for consolidated Delphi.	1.3			A1
Marold	Erick W.	EWM	Senior	10/15/2007	Updated client assistance requests and presentation for Corporate planning meeting.	2.1			A1
Marold	Erick W.	EWM	Senior	10/15/2007	Met with Delphi team and B. Segedi to discuss status of Delphi audit to date.	1.1			A1
Marold	Erick W.	EWM	Senior	10/15/2007	Met with TSRS to discuss 2007 audit approach related to our accounts payable procedures.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/15/2007	Meeting with B. Segedi and the remainder of the audit team to discuss various audit related topics.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	10/15/2007	Meeting with engagement team and B. Segedi.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	10/15/2007	Thermal-Reviewed testing procedures and prior year workpapers to understand interim testing.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	10/15/2007	Thermal-Discussed end of September procedures with K. Gerber.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/15/2007	Thermal-Met with D. Conlon regarding inventory reserves.	0.7			A1
Pikos	Matthew C.	MCP	Senior	10/15/2007	Meeting with Delphi engagement team and B. Segedi.	2.0			A1
Pikos	Matthew C.	MCP	Senior	10/15/2007	Clearing review comments relating to my earlier work during the interim audit procedures at the Packard division of Delphi.	2.4			A1

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Pikos	Matthew C.	MCP	Senior	10/15/2007	Discussed various open items and other issues with D. Chamarro relating to the interim audit of the Packard Division of Delphi.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	10/15/2007	Corresponded with client at DPSS to wrap-up open items from interim testing.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	10/15/2007	DPSS - prepared request lists.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	10/15/2007	DPSS - Discussions with E.R. Simpson on the status of procedures completed to date.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	10/15/2007	DPSS Audit - Updated and reviewed lead sheets for tests of controls for inventory and expenditures.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	10/15/2007	DPSS Audit - Reviewed prior year workpapers for guidance and to check for any unusual occurrences.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	10/15/2007	DPSS Audit - Updated Cash Receipts listing for Alternative AR procedures.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	10/15/2007	Team meeting with B. Segedi at Corporate HQ.	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	10/15/2007	Team meeting with B. Segedi to discuss the status of the audit to date.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/15/2007	Attended meeting with B. Segedi.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/15/2007	Attended a meeting with J. Simpson and K. Gerber to discuss open items for Delphi Thermal.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/15/2007	Drafted e-mail relating to Thermal Journal Entry review related to first quarter and second quarter.	0.6			A1
Saimoua	Omar Issam	OIS	Senior	10/15/2007	Team meeting with B. Segedi to discuss current year audit at Delphi.	1.1			A1
Saimoua	Omar Issam	OIS	Senior	10/15/2007	Powertrain - Met with N. Nijaran to discuss the 9/30 client assistance list.	1.2			A1
Saimoua	Omar Issam	OIS	Senior	10/15/2007	Powertrain - Obtained documents relating to the physical inventories performed at the Powertrain location.	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/15/2007	Review Q3 accounting topics	2.2			A1
Sheckell	Steven F.	SFS	Partner	10/15/2007	Correspondence regarding Delphi int'l accounting topics	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/15/2007	Meetings with B. Segedi and Delphi leadership	2.4			A1
Sheckell	Steven F.	SFS	Partner	10/15/2007	Q3 update meetings	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/15/2007	Review of Delphi's pension asset control testing.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/15/2007	Meeting to discuss Delphi team feedback on client and audit process with B. Segedi	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/15/2007	Discussion with N. Miller regarding control reliance strategy.	0.7			A1

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Simpson	Jamie	JS	Senior Manager	10/15/2007	Discussion with E. Marold regarding corporate planning meeting agenda.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/15/2007	Meetings with B. Segedi to discuss Delphi audit.	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/15/2007	Preparation for team meeting with B. Segedi.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/15/2007	Discussion with J. Nicol, M. Rothmund and K. Gerber regarding Thermal interim audit status.	0.7			A1
Smith	Carolyn E.	CES	Staff	10/15/2007	Meeting w/B. Segedi and engagement team.	1.2			A1
Tau	King-Sze	KST	Senior	10/15/2007	Meeting with B. Segedi and engagement team.	1.6			A1
Tosto	Cathy I.	CIT	Partner	10/15/2007	Review bankruptcy disclosure stmt for cash flow stmts related to non us operations in relation to impact on APB 23 assertion going forward	1.7			A1
Zinger	Miriam R.	MRZ	Staff	10/15/2007	Meeting with B. Segedi and engagement team.	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence regarding September reclasses per N. Miller.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with C. Tosto regarding audit advisory services engagement letter.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with Mexico regarding physical inventory billing instructions per N. Miller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with V. Lane regarding administrative transition.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Coordination of Delphi PIE dates with M. Boehm.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Coordination with T. Manire regarding Letter for S. Sheckell India Visa.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with A. Krabill regarding e-Room Discussion.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with H. Quinn regarding Upcoming Corporate Reporting Update.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with India regarding India - Invitation Letter (S. Sheckell).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with T. Manire regarding Travel invoice for S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Meeting coordination for engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Work on Delphi Team Phone List 10.16.07.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with A. Krabill regarding inquiry from Germany related to interim meeting.	0.1			A1
Boehm	Michael J.	MJB	Manager	10/16/2007	Review of fixed asset test of controls, walkthrough and interim substantive procedures.	2.6			A1
Boehm	Michael J.	MJB	Manager	10/16/2007	Obtained peer company information for legal reserve analysis.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/16/2007	DPSS - Review of revised restructuring initiative accounting memoranda.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/16/2007	Attended meeting with J. Garrett, E. Clausen, R. Reimink, and J. Volek to discuss Q3 and Corporate interim PBC lists	1.6			A1
Boehm	Michael J.	MJB	Manager	10/16/2007	Preparation of materials for Q3/Corporate Interim planning meeting with J. Garrett.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/16/2007	Coordination of post-interim event for December 6.	0.2			A1
Chamarro	Destiny D.	DDC	Senior	10/16/2007	Packard-Audited and documented the Allowance for Doubtful Accounts analysis.	2.1			A1
Chamarro	Destiny D.	DDC	Senior	10/16/2007	Packard-Audited and documented the Billing Reserve for Accounts Receivable.	2.1			A1
Chamarro	Destiny D.	DDC	Senior	10/16/2007	Packard-Audited and documented the warranty reserve analysis.	1.1			A1
Chamarro	Destiny D.	DDC	Senior	10/16/2007	Packard-Discussed status of work and open items with M. Pikos.	0.9			A1
Chamarro	Destiny D.	DDC	Senior	10/16/2007	Packard-Travel time to Warren, OH from Lake Orion, MI to conduct interim audit procedures for the Packard division.	3.9			A1

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Chamorro	Destiny D.	DDC	Senior	10/16/2007	Packard-Meet with L. Jones to discuss warranty reserve, excess and obsolete inventory and allowance for doubtful accounts.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/16/2007	Cleared review notes from S. Pacella on the eTBR walkthrough.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	10/16/2007	Updated SAP walkthrough for program changes and batch jobs sections.	3.8			A1
Ciungu	Roxana M.	RMC	Staff	10/16/2007	Update logical access and program change testing for SAP.	1.2			A1
Horner	Kevin John	KJH	Senior	10/16/2007	Worked on cash confirmations and preparation to mail confirmations respective banks.	1.2			A1
Horner	Kevin John	KJH	Senior	10/16/2007	E&S Audit: meeting with B. Frost to review fixed asset and tooling populations provided for interim substantive testing.	1.2			A1
Horner	Kevin John	KJH	Senior	10/16/2007	E&S Audit: prepared instructions for fixed asset and tooling testing to provide the B. Frost for our sample selections for testing.	1.1			A1
Horner	Kevin John	KJH	Senior	10/16/2007	E&S Audit: worked on accounts receivable confirmations testing.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2007	Conference call with M. Messina, M. Stossel, O. Desprez and C. Thorez to discuss the status of the open issues for Delphi France Holding.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2007	Planning meeting for the 2007 audit with the Delphi corporate accounting team with J. Simpson, M. Boehm, N. Miller, J. Garrett, R. Reimink, J. Volek, E. Clauson and P. Sturkenboom.	1.7			A1
Miller	Nicholas S.	NSM	Manager	10/16/2007	Meeting with R. Smithson to discuss the status of the entity level testing.	1.8			A1
Miller	Nicholas S.	NSM	Manager	10/16/2007	Review of independence FAQ's added to the database to determine the impact on the Q3 Delphi procedures.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/16/2007	Completion of documentation related to the controls reliance strategy.	4.9			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2007	Thermal-Met with J. Jurasek regarding receivables reserve testing.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2007	Thermal-Performed receivables reserve substantive procedures.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2007	Thermal-Prepared meeting agenda for meeting with C. Tompkins.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2007	Thermal-Reviewed controls testing correspondence.	0.4			A1

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Nicol	Jeremy M.	JMN	Staff	10/16/2007	Thermal-Reviewed prior year warranty reserve workpapers.	0.7			A1
Pikos	Matthew C.	MCP	Senior	10/16/2007	Clearing review comments relating to my earlier work during the interim audit procedures at the Packard division of Delphi.	0.2			A1
Pikos	Matthew C.	MCP	Senior	10/16/2007	Discussed various open items and other issues with D. Chamarro relating to the interim audit of the Packard Division of Delphi.	0.6			A1
Pikos	Matthew C.	MCP	Senior	10/16/2007	Performing substantive audit procedures on the inventory reserve accounts at the Packard Division of Delphi.	4.2			A1
Pikos	Matthew C.	MCP	Senior	10/16/2007	Travel time from Rochester Hills, MI to Warren, OH to perform interim audit procedures on the Packard Division of Delphi.	3.0			A1
Rothmund	Mario Valentin	MVR	Senior	10/16/2007	Finalized the interim PBC list for the AHG division	0.4			A1
Sheckell	Steven F.	SFS	Partner	10/16/2007	Review Q3 accounting topics	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/16/2007	Correspond with Mexico office regarding audit activities	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/16/2007	Review of Dayton interim workpapers.	1.8			A1
Simpson	Jamie	JS	Senior Manager	10/16/2007	Discussion with D. Bayles, K. St. Romain and A. Krabill regarding travel to India for GenPact review.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/16/2007	Meeting with D. Bayles, K. St. Romain and N. Miller to discuss controls reliance strategy.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/16/2007	Discussion with M. Boehm regarding agenda for Corporate planning meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/16/2007	Meeting with J. Garrett, J. Volek, E. Clauson, R. Reimink, A. Krabill, M. Boehm, N. Miller to discuss Corporate planning.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/16/2007	Discussion with J. Nicol regarding Thermal fixed asset review notes.	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/16/2007	Review bankruptcy disclosure stmt for cash flow stmts related to non us operations in relation to impact on APB 23 assertion going forward	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Correspondence with S. Sheckell regarding 2007 advisory code engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Preparation of email to the team regarding Save the Date - Delphi Post Interim Event per M. Boehm.	0.3			A1



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Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Coordination of Automotive Knowledge Alert re: Material Weaknesses per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Coordination of access for R. Nedadur to Ernst & Young Online per E.R. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Correspondence with A. Krabill regarding China visa.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Correspondence with India regarding India - Invitation Letter (S. Sheckell).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Correspondence with L. Meyer regarding Delphi Team Phone List 10.16.07.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Correspondence with team regarding V. Lane - Calendar Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Meeting coordination for engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Correspondence with P. Chadha regarding pre-approval request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Follow-up correspondence regarding Pre-Approval Information Request-Brazil.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Pre-Approval discussion with N. Miller and J. Simpson.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Work on pre-approval schedules per discussion with N. Miller and J. Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Correspondence with N. Miller regarding Physical Inventory Observations in Mexico.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/17/2007	Review of AP walkthrough documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/17/2007	Met with J. Montgomery to discuss changes to warranty reserve in Q3.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/17/2007	Coordination of post-interim event for December 6.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/17/2007	Met with N. Miller to discuss staffing/budget.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/17/2007	Met with S. Shekell to discuss Corporate warranty and fresh start fee estimate presentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/17/2007	Preparation of materials for K. Asher update meetings on 10/18 and 10/19.	1.3			A1
Cash	Kevin L.	KLC	Partner	10/17/2007	Meeting with J. Henning re Delphi Mexico issues	0.7			A1
Chamarro	Destiny D.	DDC	Senior	10/17/2007	Packard-Audited and documented the Allowance for Doubtful Accounts analysis.	2.6			A1
Chamarro	Destiny D.	DDC	Senior	10/17/2007	Packard-Audited and documented the Billing Reserve for Accounts Receivable.	4.2			A1
Chamarro	Destiny D.	DDC	Senior	10/17/2007	Packard-Discussed status of work and open items with M. Pikos.	0.9			A1
Chamarro	Destiny D.	DDC	Senior	10/17/2007	Packard-Meet with C. High to discuss the Billing Reserve for Accounts Receivable.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Downloaded prior year workpapers to be used for the accounts payable CAAT.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Completed SAP walkthrough and added noted to the SAP evidence accordingly.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Met with S. Gali to clarify program change sample.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Review WorkStream walkthrough to verify if Internal Audit cleared the review comments.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Sent SAP walkthrough and evidence to D. Huffman.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Updated accounts receivable CAAT per A. Ranney request.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Updated batch job sample for SAP testing.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Updated program change sample for SAP testing.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Updated the WorkStream audit to reflect updates made by Internal Audit.	1.7			A1
Craig	Tashawna N.	TNC	Staff	10/17/2007	Performed inventory tie out procedures for the Powertrain-Sandusky Plant	1.2			A1
Henning	Jeffrey M.	JMH	Partner	10/17/2007	Conference call with D. Bayles re: status of internal controls testing and SOX related matters	1.1			A1
Horner	Kevin John	KJH	Senior	10/17/2007	E&S Audit: discussion with E. Marold on results of accounts receivable confirmations testing and extrapolation procedures.	0.6			A1
Horner	Kevin John	KJH	Senior	10/17/2007	E&S Audit: discussion with E. Marold to discuss sample selections for fixed asset and tooling testing.	0.6			A1
Horner	Kevin John	KJH	Senior	10/17/2007	E&S Audit: discussion with K. Price to determine status of open documentation for accounts receivable confirmations testing.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	10/17/2007	E&S Audit: picked samples for fixed asset and tooling interim substantive audit testing.	1.2			A1
Horner	Kevin John	KJH	Senior	10/17/2007	E&S Audit: worked on documentation of accounts receivable confirmations testing.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	Meeting with A. Brazier to discuss the status of Q3 accounting matters.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	Gathering information from peer information on the treatment of environmental O&M costs.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	E&S - Review of e-Room current status and related matters.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	E&S - Review of interim audit workpapers.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	Preparation of information for status update meeting with K. Asher.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	Discussion with S. Sheckell regarding various tax matters.	0.6			A1
Miller	Nicholas S.	NSM	Manager	10/17/2007	Completion of procedures to analyze budget, actual, and pre-approved fees year-to-date.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/17/2007	Meeting with H. Aquino and J. Simpson to discuss independence and pre-approvals.	1.9			A1
Miller	Nicholas S.	NSM	Manager	10/17/2007	Packard audit status discussions with M. Pikos.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2007	Thermal-Cleared fixed asset review notes.	3.3			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2007	Thermal-Documented results of meeting with C. Tompkins.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2007	Thermal-Met with C. Tompkins and J. Meinberg regarding fixed asset open items.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2007	Thermal-Met with J. Jurasek to discuss receivables reserve walkthrough.	1.3			A1
Pikos	Matthew C.	MCP	Senior	10/17/2007	Clearing review comments relating to my earlier work during the interim audit procedures at the Packard division of Delphi.	0.3			A1
Pikos	Matthew C.	MCP	Senior	10/17/2007	Discussed various open items and other issues with D. Chamarro relating to the interim audit of the Packard Division of Delphi.	0.6			A1
Pikos	Matthew C.	MCP	Senior	10/17/2007	Performing substantive audit procedures on the inventory reserve accounts at the Packard Division of Delphi.	3.1			A1
Pikos	Matthew C.	MCP	Senior	10/17/2007	Performing testing of various revenue controls at the Packard Division of Delphi.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	10/17/2007	Reviewing control testing completed by Delphi internal auditors related to the Packard Division of Delphi.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/17/2007	Thermal - Cleared Inventory Review Notes	7.2			A1
Sheckell	Steven F.	SFS	Partner	10/17/2007	Review Q3 accounting topics	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/17/2007	Correspondence regarding Delphi int'l accounting topics	1.6			A1
Sheckell	Steven F.	SFS	Partner	10/17/2007	Correspond with Mexico office regarding audit activities	0.7			A1
Sheckell	Steven F.	SFS	Partner	10/17/2007	Q3 update meetings	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/17/2007	Review of pension/OPEB audit program and participant testing approach.	2.2			A1
Simpson	Jamie	JS	Senior Manager	10/17/2007	Discussion with S. Sheckell and A. Krabill regarding status update meetings with K. Asher.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/17/2007	Discussion with N. Miller and H. Aquino regarding pre-approval documentation.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Correspondence with J. Simpson regarding PBM Time for Reclass.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Correspondence with K. Asher, S. Sheckell, and N. Miller regarding budget to actual/proxy detail.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Preparation of flash report for week ended 10.12.07 per N. Miller.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Coordination of administrative transition (including space, computer, badge, etc.) for V. Lane.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Coordination of E&Y's "Global Transaction Leaders Study 2007" Release per K. Asher.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Coordination of team supplies.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Correspondence with A. Ranney regarding India Visa.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Correspondence with L. Justice regarding Bi-Weekly Sox Update meetings.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Review of E&Y-DELPHI Global Service Team 2007 per S. Siwik.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Work on India Visa requirements for A. Ranney.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Work on India Visa submission for J. Simpson and A. Krabill.	1.1			A1
Asher	Kevin F.	KFA	Partner	10/18/2007	Review of audit planning strategies	7.9			A1
Boehm	Michael J.	MJB	Manager	10/18/2007	Discussed peer company and automotive supplier benchmark data with K. Asher, S. Sheckell and A. Krabill.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/18/2007	Revision to Delphi staffing and correspondence with A. Ventimiglia.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/18/2007	Prepared schedule to divide responsibilities for quarterly review procedures.	0.5			A1
Boehm	Michael J.	MJB	Manager	10/18/2007	DPSS Audit - Review of interim workpapers.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/18/2007	Accumulation of talking points for Steering audit status update with K. Asher.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/18/2007	Met with K. Asher, N. Miller, and S. Sheckell to discuss Delphi budget and staffing.	0.6			A1
Chamarro	Destiny D.	DDC	Senior	10/18/2007	Packard-Audited and documented the Allowance for Doubtful Accounts analysis.	1.8			A1
Chamarro	Destiny D.	DDC	Senior	10/18/2007	Packard-Audited and documented the Billing Reserve for Accounts Receivable.	6.1			A1
Chamarro	Destiny D.	DDC	Senior	10/18/2007	Packard-Discussed status of work and open items with M. Pikos.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	10/18/2007	Reviewed the data received for accounts payable CAAT.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	10/18/2007	Discussion with E. Marold regarding the data received for accounts payable CAAT.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	10/18/2007	Met with D. Huffman to discuss SAP audit status.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/18/2007	Obtained program change documentation from D. Steis.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	10/18/2007	Sent WorkStream walkthrough to E. Pedersen to complete the documentation.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	10/18/2007	Updated eTBR walkthrough per S. Pacella comments.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	10/18/2007	Updated ITGC design section under the understand ITGC screen in GAMx for all walkthroughs completed.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	10/18/2007	Updated Orlando Datacenter walkthrough evidence.	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/18/2007	Performed inventory tie out procedures for the Powertrain-Milwaukee Plant	2.2			A1
Craig	Tashawna N.	TNC	Staff	10/18/2007	Performed inventory tie out procedures for the Powertrain-Needmore Plant	2.2			A1
Craig	Tashawna N.	TNC	Staff	10/18/2007	Performed inventory tie out procedures for the Powertrain-Saginaw Plant	2.2			A1
Craig	Tashawna N.	TNC	Staff	10/18/2007	Performed inventory tie out procedures for the Powertrain-Sandusky Plant	0.9			A1
Gerber	Katherine A.	KAA	Senior	10/18/2007	Thermal - Detail review of fixed asset interim testing.	3.8			A1
Gerber	Katherine A.	KAA	Senior	10/18/2007	Thermal - Discuss accounts receivable reserve testing with J. Nicol.	1.2			A1
Hegelmann	Julie Ann	JAH	Manager	10/18/2007	Q3 - Revisions to Foreign Location Income Tax audit check list in preparation for year end	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	10/18/2007	Q3 - Review China Tax Reform memo received from T. Tamer.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	10/18/2007	Q3 - Review U.S. Valuation Allowance memo received from T. Tamer.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	10/18/2007	Q3 - Review the Foreign Locations Income Tax audit check list as prepared by L. Harris.	0.2			A1
Horner	Kevin John	KJH	Senior	10/18/2007	Gave tutorial to R. Pochmara on how to use Delphi's online account reconciliation portal.	0.3			A1
Horner	Kevin John	KJH	Senior	10/18/2007	Pulled Hyperion balances for equity income for N. Miller.	0.4			A1
Horner	Kevin John	KJH	Senior	10/18/2007	E&S Audit: completed testing of accounts receivable confirmations.	0.8			A1
Horner	Kevin John	KJH	Senior	10/18/2007	E&S Audit: discussion with B. Berry, R. Hofmann, and E. Marold on inventory test count tie out issues.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Meeting with K. Asher, S. Sheckell and M. Boehm to discuss the peer fee information for the 2008 audit.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Review of monthly budget and actual hour information.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Meeting with K. Asher, S. Sheckell and J. Simpson to discuss the status of Q3 accounting issues.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Meeting with T. Timko, M. Hester, J. Williams, M. Loeb, J. Hunt and S. Sheckell to discuss the accounting for environmental O&M costs.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Meeting with K. Asher and S. Sheckell to discuss the status of various audit planning issues.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/18/2007	Completion of procedures to analyze budget, actual, and pre-approved fees year-to-date.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/18/2007	Preparation of agenda for derivatives planning meeting with S. Kane.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/18/2007	Meeting with P. Navarro to discuss the development of the round 2 testing plan.	0.7			A1
Miller	Nicholas S.	NSM	Manager	10/18/2007	Meeting with K. Asher and S. Sheckell to review budget status and pre-approval status.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	10/18/2007	Thermal-Performed receivable reserve testing.	3.1			A1
Pedersen	Erik	EP	Senior	10/18/2007	Documenting Worksteam Walkthrough items	1.4			A1
Pikos	Matthew C.	MCP	Senior	10/18/2007	Clearing review comments relating to my earlier work during the interim audit procedures at the Packard division of Delphi.	0.9			A1
Pikos	Matthew C.	MCP	Senior	10/18/2007	Discussed various open items and other issues with D. Chamarro relating to the interim audit of the Packard Division of Delphi.	0.6			A1
Pikos	Matthew C.	MCP	Senior	10/18/2007	Performing substantive audit procedures on the inventory reserve accounts at the Packard Division of Delphi.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/18/2007	Performing testing of various revenue controls at the Packard Division of Delphi.	1.4			A1
Pikos	Matthew C.	MCP	Senior	10/18/2007	Preparing our walkthrough of the fixed asset cycle at the Packard Division of Delphi.	1.1			A1
Pikos	Matthew C.	MCP	Senior	10/18/2007	Reviewing control testing completed by Delphi internal auditors related to the Packard Division of Delphi.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/18/2007	Copied DPSS's internal SOX team's test of controls documents after sorting through their binders.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/18/2007	DPSS - Discussions with E.R. Simpson regarding various audit topics at the division.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	10/18/2007	DPSS Audit - Met with R. Nedadur and D. Frank to receive documents from them to perform interim procedures.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	10/18/2007	DPSS Audit - Performed test of controls on expenditures cycle.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/18/2007	DPSS Audit - Performed test of controls on inventory	1.3			A1
Pochmara	Rose Christine	RCP	Staff	10/18/2007	DPSS Audit - Printed reconciliations from CARS system.	1.7			A1
Ranney	Amber C.	ACR	Senior	10/18/2007	Meeting with K. Cobb and G. Kimpan to obtain audit requests for pension testing.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/18/2007	Reviewing demographic data files and discussing testing strategy with J. Simpson.	3.9			A1
Ranney	Amber C.	ACR	Senior	10/18/2007	Sorting demographic data files and discussing testing strategy with S. Sheckell.	2.3			A1
Ranney	Amber C.	ACR	Senior	10/18/2007	Dayton-Wrapping up open items from the AR Confirmation testing.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/18/2007	Finalized the interim PBC list for the AHG division	0.6			A1
Sheckell	Steven F.	SFS	Partner	10/18/2007	Review fee pre-approvals and budgets to date	2.4			A1
Sheckell	Steven F.	SFS	Partner	10/18/2007	Review Q3 accounting topics	2.1			A1
Sheckell	Steven F.	SFS	Partner	10/18/2007	Q3 update meetings	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/18/2007	Discussion with A. Krabill, S. Sheckell and N. Miller regarding Q3 issues.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/18/2007	Discussion with A. Ranney regarding pension participant data testing.	2.3			A1
Simpson	Jamie	JS	Senior Manager	10/18/2007	Discussion with S. Sheckell, A. Ranney and K. Asher regarding participant data testing approach.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/18/2007	Discussion with S. Sheckell and K. Asher regarding test of transactions.	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/18/2007	Discuss 3Q status with T. Tamer and review new tools/processes	1.3			A1
Tosto	Cathy I.	CIT	Partner	10/18/2007	Discuss Poland tax credit issue with S. Sheckell	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/18/2007	Prepare email to E&Y Poland related to credit question	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/18/2007	Review China memo and review recent China reform information issued by the firm for consistency	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/18/2007	Review emails related to 3Q memos	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/18/2007	Scope discussion with A. Krabill and J. Hegelmann	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2007	Coordination of E&Y New MAC Addresses with G. Curry and M. Sakowski.	0.3			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/19/2007	Correspondence with G. Curry and B. Moran regarding Delphi T-1 Line.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2007	Correspondence with J. Hegelmann regarding contact list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2007	Correspondence with T. Bishop, M. Sakowski, J. Hasse, L. Meyer and V. Lane regarding introduction meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2007	Correspondence with Mexico regarding physical inventory.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2007	Correspondence with A. Krabill regarding internal fresh start meeting.	0.1			A1
Asher	Kevin F.	KFA	Partner	10/19/2007	Review of audit planning strategies	3.1			A1
Boehm	Michael J.	MJB	Manager	10/19/2007	Preparation of peer company and automotive supplier benchmark fee data presentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	10/19/2007	Review of XM subsidy procedures for DPSS division	1.4			A1
Boehm	Michael J.	MJB	Manager	10/19/2007	DPSS Audit - Review of interim workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	10/19/2007	DPSS Audit - Review of TOC workpapers.	1.2			A1
Burks	Julie A.	JAB	Staff	10/19/2007	Inventory report paperwork	1.9			A1
Chamarro	Destiny D.	DDC	Senior	10/19/2007	Packard-Audited and documented the Billing Reserve for Accounts Receivable.	3.2			A1
Chamarro	Destiny D.	DDC	Senior	10/19/2007	Packard-Discussed status of work and open items with M. Pikos.	0.8			A1
Chamarro	Destiny D.	DDC	Senior	10/19/2007	Packard-Drafted the Allowance for Doubtful Accounts and Billing Reserve testing memo.	0.9			A1
Chamarro	Destiny D.	DDC	Senior	10/19/2007	Packard-Travel time from Warren, OH to Lake Orion, MI to conduct interim audit procedures for the Packard division.	3.9			A1
Ciungu	Roxana M.	RMC	Staff	10/19/2007	Call with D. Huffman regarding SAP updates to be discussed on the status call.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/19/2007	Call with R. Smith to discuss the S04 tool to be used to analyze privileged access in SAP.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/19/2007	Converted AGR1215 table from pdf to txt format.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	10/19/2007	Reviewed the data received for accounts payable CAAT.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	10/19/2007	Prepared meeting agenda for SAP closing meeting.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	10/19/2007	SAP status update meeting with D. Huffman, G. Muma and CSC.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2007	Engagement update with J. Henning, S. Sheckell, and K. Asher.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2007	Preparation of engagement update agenda to be reviewed with J. Henning, S. Sheckell, and K. Asher.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2007	3rd Quarter and annual Audit issues update review with audit team leadership	1.4			A1
Horner	Kevin John	KJH	Senior	10/19/2007	Worked on staffing of Packard inventory observation in Jackson, MS.	0.4			A1
Horner	Kevin John	KJH	Senior	10/19/2007	E&S Audit: meeting with A. Ranney to discuss results of accounts receivable confirmations testing to be used in consolidation of results.	0.4			A1
Horner	Kevin John	KJH	Senior	10/19/2007	E&S Audit: reviewed prior year workpapers in preparation of round two of interim substantive testing.	1.9			A1
Horner	Kevin John	KJH	Senior	10/19/2007	E&S Audit: weekly status update call with R. Hofmann, C. Riedl, E. Marold, and B. Frost.	0.4			A1
Huffman	Derek T.	DTH	Senior	10/19/2007	Analysis of sensitive SAP access	0.4			A1
Huffman	Derek T.	DTH	Senior	10/19/2007	SAP status update call with S. Bartone, G. Muma, D. Steis, CSC personnel, and R. Ciungu	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/19/2007	Meeting with C. Tosto and J. Hegelmann to discuss the international coordination of the 2007 tax related audit procedures.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/19/2007	Completion of procedures to analyze budget, actual, and pre-approved fees year-to-date.	1.2			A1
Miller	Nicholas S.	NSM	Manager	10/19/2007	Review of guidance on the reliance of others in respect to the equity earnings on the KDAC JV.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/19/2007	Preparation of agenda for derivatives planning meeting with S. Kane.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/19/2007	Review of independence FAQ's added to the database to determine the impact on the Q3 Delphi procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/19/2007	Status update meeting with K. St. Romain.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/19/2007	Meeting with K. Asher, S. Sheckell, J. Henning and M. Hatzfeld to discuss the current year audit strategy for Packard inventory.	1.6			A1
Miller	Nicholas S.	NSM	Manager	10/19/2007	Packard audit status discussions with M. Pikos.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	10/19/2007	Thermal-Performed reserve controls and walkthrough procedures.	3.2			A1
Pedersen	Erik	EP	Senior	10/19/2007	Documenting Worksteam Walkthrough items	3.3			A1
Pikos	Matthew C.	MCP	Senior	10/19/2007	Clearing review comments relating to my earlier work during the interim audit procedures at the Packard division of Delphi.	0.8			A1
Pikos	Matthew C.	MCP	Senior	10/19/2007	Discussed various open items and other issues with D Chamarro relating to the interim audit of the Packard Division of Delphi.	0.6			A1
Pikos	Matthew C.	MCP	Senior	10/19/2007	Performing substantive audit procedures on the inventory reserve accounts at the Packard Division of Delphi.	0.4			A1
Pikos	Matthew C.	MCP	Senior	10/19/2007	Preparing our walkthrough of the fixed asset cycle at the Packard Division of Delphi.	2.8			A1
Pikos	Matthew C.	MCP	Senior	10/19/2007	Travel time from Warren, OH to Rochester Hills, MI after performing interim audit procedures on the Packard division of Delphi.	3.0			A1
Pochmara	Rose Christine	RCP	Staff	10/19/2007	DPSS Audit - Corresponded with Rohini Nedadur and printed requested documents she sent E&Y for support.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/19/2007	DPSS Audit - Pulled reconciliations from the CARS system, printed, and organized workpapers for upcoming procedures.	2.8			A1
Pochmara	Rose Christine	RCP	Staff	10/19/2007	DPSS Audit - Transferred E&Y workpapers and folders from Corporate to DPSS	0.4			A1
Pochmara	Rose Christine	RCP	Staff	10/19/2007	E&S - Met with A. Ranney to discuss pension testing.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	10/19/2007	E&S - Selected samples to test for pensions.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	10/19/2007	E&S - Set up participant testing templates for pension testing via Fidelity data.	1.3			A1
Ranney	Amber C.	ACR	Senior	10/19/2007	Creating the client assistance request list for participant data testing.	1.7			A1
Ranney	Amber C.	ACR	Senior	10/19/2007	Discussing sampling approach for pension testing with R. Pochmara.	1.8			A1
Ranney	Amber C.	ACR	Senior	10/19/2007	Dayton-Making travel arrangements for trip to Hyderabad, India in December regarding BPO of receivables.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/19/2007	Dayton - Wrapping up open items from the AR Confirmation testing.	2.9			A1
Sheckell	Steven F.	SFS	Partner	10/19/2007	Review Q3 accounting topics	1.9			A1

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Sheckell	Steven F.	SFS	Partner	10/19/2007	Q3 update meetings	3.4			A1
Tosto	Cathy I.	CIT	Partner	10/19/2007	Discussion with J. Deiotte related to polish tax credit and follow-up with T. Tamer regarding same	1.1			A1
Pacella	Shannon M.	SMP	Manager	10/20/2007	Review of DGL walkthrough and provide feedback to team.	1.2			A1
Chamarro	Destiny D.	DDC	Senior	10/21/2007	Packard-Travel time to Warren, OH from Lake Orion, MI to perform audit procedures.	4.1			A1
Horner	Kevin John	KJH	Senior	10/21/2007	E&S Audit: travel time from Troy, MI to Kokomo, IN for round two interim testing.	4.6			A1
Pacella	Shannon M.	SMP	Manager	10/21/2007	Email correspondence to E&Y international teams regarding status of procedures.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/22/2007	Guidance provided to V. Lane for transition of various administrative activities.	5.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/22/2007	Correspondence with India regarding India - Invitation Letter (S. Sheckell).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/22/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Asher	Kevin F.	KFA	Partner	10/22/2007	Review of audit planning matters	1.6			A1
Boehm	Michael J.	MJB	Manager	10/22/2007	Review of Q3 10Q to provide comments to A. Kulikowski.	2.3			A1
Boehm	Michael J.	MJB	Manager	10/22/2007	Discussed Q3 responsibilities with A. Ranney.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/22/2007	Accumulation of information related to AR reserve methodology for Corporate analysis.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/22/2007	DPSS Audit - Discussed interim procedures with E.R. Simpson.	0.4			A1
Cash	Kevin L.	KLC	Partner	10/22/2007	ITGC Status update meeting with B. Garvey, J. Piazza, M. Zaveri and S. Pacella	1.6			A1
Cash	Kevin L.	KLC	Partner	10/22/2007	Review of ITGC working papers.	4.3			A1
Chamarro	Destiny D.	DDC	Senior	10/22/2007	Packard-Completed account receivable reserve testing.	4.1			A1
Chamarro	Destiny D.	DDC	Senior	10/22/2007	Packard-Completed review notes relating to accounts receivable and intransit inventory.	0.9			A1
Chamarro	Destiny D.	DDC	Senior	10/22/2007	Packard-Completed the accounts reservable reserve walkthrough and related control testing.	2.1			A1
Chamarro	Destiny D.	DDC	Senior	10/22/2007	Packard-Discussed in transit inventory open items with C. High as a result of performing interim audit procedures. Also, discuss account receivable fluctuations explanations.	1.1			A1

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Chamorro	Destiny D.	DDC	Senior	10/22/2007	Packard-Documented account receivable fluctuation explanations in response to C. High meeting.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	10/22/2007	Meeting with S. Pacella to go over SAP testing documentation guidelines.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	10/22/2007	Performed data analysis on privileged users access in SAP as part of the SAP testing to see who has access to specific Codes.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	10/22/2007	Discussion with P. Long to see if he can help download an SAP user table to be used as part of logical access testing for SAP.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/22/2007	Updated testing templates for SAP per S. Pacella indications.	1.8			A1
Ciungu	Roxana M.	RMC	Staff	10/22/2007	Went over eTBR outstanding comments with S. Pacella.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/22/2007	Went over GAMx documentation requirements with S. Pacella.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/22/2007	Went over Orlando Datacenter review comment with S. Pacella.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/22/2007	Went over Workstream review comments with S. Pacella.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Contingency Reserves Property, Sales & Use tax - tie out reserve balances and activity for the quarter	1.8			A1
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Conference call with M. Mukhtar, D. Kelley, K. Keown, and H. Aquino to discuss pre-approvals and billing analysis.	0.8			A1
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Meet with C. Plummer to go through rate reconciliation and tax provision documentation.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Meet with C. Plummer re: documents for Q3 quarter end.	1.3			A1
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Meet with C. Tosto to walk through the documentation received for the quarter and discuss where our early efforts should be focused.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Review FIN 48 summaries to identify material changes for the third quarter.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Review Contingency reserve memo for Non-Income Taxes and begin tie-out of reserve dollar amounts	0.9			A1
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Review contingency reserve summary memo to begin tie out of third quarter activity.	0.3			A1

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Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Tie out Contingency reserve, Customs, reserve amounts	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Q3 - Work with C. Smith to understand the projected effective tax rate schedule, the discrete items, tie-out of Q3 information and changes between Q2 and Q3.	1.3			A1
Horner	Kevin John	KJH	Senior	10/22/2007	E&S Audit: discussion with A. Ranney on results of confirmations procedures for the E&S Division.	0.3			A1
Horner	Kevin John	KJH	Senior	10/22/2007	E&S Audit: discussion with B. Frost on supporting documentation for fixed asset testing.	0.6			A1
Horner	Kevin John	KJH	Senior	10/22/2007	E&S Audit: discussion with C. Riedl on status of interim audit requests.	0.4			A1
Horner	Kevin John	KJH	Senior	10/22/2007	E&S Audit: discussion with L. Jin to answer her questions on review notes related to round one of interim testing.	0.7			A1
Horner	Kevin John	KJH	Senior	10/22/2007	E&S Audit: discussion with L. Jin to walkthrough interim round two testing procedures and areas she will be working on.	1.1			A1
Horner	Kevin John	KJH	Senior	10/22/2007	E&S Audit: discussion with S. Horning about testing of the tag control listings.	0.4			A1
Horner	Kevin John	KJH	Senior	10/22/2007	E&S Audit: meeting with M. Wilkes to review supporting documentation provided for fixed asset testing.	0.3			A1
Horner	Kevin John	KJH	Senior	10/22/2007	E&S Audit: pulled audit request items of SharePoint and CARS systems.	1.2			A1
Horner	Kevin John	KJH	Senior	10/22/2007	E&S Audit: worked on substantive audit procedures on the accounts receivable reserve.	2.9			A1
Jin	Lei	LJ	Staff	10/22/2007	Discussion with K. Horner regarding to the job planning for the 2nd interim audit of E&S.	1.2			A1
Jin	Lei	LJ	Staff	10/22/2007	E&S - Travel time from Williamston, MI to Kokomo, IN.	3.9			A1
Jin	Lei	LJ	Staff	10/22/2007	E&S - Tag Control Accuracy-Perform test of tag control accuracy for DA01.	1.2			A1
Jin	Lei	LJ	Staff	10/22/2007	E&S - Update the workpapers based on E. Marold's review notes for W/P G, H, UB, and N.	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/22/2007	Review of the EPCA Q3 accounting memo.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/22/2007	Review of the latest version of the 3rd quarter 10-Q.	4.2			A1

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Krabill	Aaron J.	AJK	Senior Manager	10/22/2007	Discussion with E. Marold regarding E&S review items.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/22/2007	Correspondence with foreign teams regarding various fee matters.	0.9			A1
Marold	Erick W.	EWM	Senior	10/22/2007	E&S Audit - Detail reviewed the A/R confirmation procedures and started to update our summary memo and lead sheet.	2.4			A1
Marold	Erick W.	EWM	Senior	10/22/2007	Reviewed the segregation of duties conflicts in SAP identified by Delphi as non-key and provided feedback.	2.6			A1
Miller	Nicholas S.	NSM	Manager	10/22/2007	Review of corporate debt workpapers.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	10/22/2007	Thermal-Met with B. Kolb to discuss accounts receivable reserves.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/22/2007	Thermal-Met with J. Jurasek to discuss accounts receivable reserve questions.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	10/22/2007	Thermal-Performed accounts receivable reserve substantive procedures and walkthroughs.	1.8			A1
Pacella	Shannon M.	SMP	Manager	10/22/2007	Attend IT Sox Update meeting. Attendees: K. Cash, B. Garvey, J. Piazza, and M. Zaveri.	2.1			A1
Pacella	Shannon M.	SMP	Manager	10/22/2007	Meeting with R. Ciungu to discuss questions with review of management's testing, testing procedures and review notes given to Internal Audit.	1.9			A1
Pacella	Shannon M.	SMP	Manager	10/22/2007	Call with K. Cash to discuss action items from prior week's IT SOX Update meeting.	0.4			A1
Pacella	Shannon M.	SMP	Manager	10/22/2007	Prepare/review meeting materials for IT SOX Update meeting with SOX PMO.	1.1			A1
Pedersen	Erik	EP	Senior	10/22/2007	Workstream Application WT cleanup.	1.8			A1
Pikos	Matthew C.	MCP	Senior	10/22/2007	Travel time from Rochester Hills, MI to Warren, OH to perform interim procedures on the Packard division of Delphi.	3.2			A1
Pochmara	Rose Christine	RCP	Staff	10/22/2007	Reviewed test of control procedures performed by DPSS internal auditors.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	10/22/2007	DPSS - Discussion with E.R. Simpson regarding the status of various interim audit topics.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/22/2007	DPSS Audit - Met with C. Carlson to discuss quarterly accruals.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/22/2007	DPSS Audit - Met with D. Frank regarding internal audit of test of controls.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/22/2007	DPSS Audit - Performed test of controls for inventory cycle.	1.4			A1

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Pochmara	Rose Christine	RCP	Staff	10/22/2007	DPSS Audit - Performed test of controls procedures for expenditures cycle.	3.8			A1
Ranney	Amber C.	ACR	Senior	10/22/2007	ACS-Documenting payroll walkthrough done at ACS.	1.9			A1
Ranney	Amber C.	ACR	Senior	10/22/2007	ACS-Drafting AP transition memo.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/22/2007	Populating information in Archive forms for all new Delphi GAMx files.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/22/2007	Drafting the Q3 SRM.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/22/2007	Reviewing the Q3 financial statements for changes from prior periods.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/22/2007	Making selections of special attrition participants for testing.	1.2			A1
Ranney	Amber C.	ACR	Senior	10/22/2007	Dayton-Accumulating information from all divisions regarding methodologies used to develop AR Reserves.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/22/2007	Dayton-Clearing review notes and following-up on questions related to the Dayton interim audit work.	2.4			A1
Ranney	Amber C.	ACR	Senior	10/22/2007	Discussing international cash scoping and testing program with A. Krabill.	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/22/2007	Thermal - Cleared Inventory Review Notes	0.8			A1
Sheckell	Steven F.	SFS	Partner	10/22/2007	Review Form 10Q	3.1			A1
Sheckell	Steven F.	SFS	Partner	10/22/2007	Attend Mexico planning meetings	7.9			A1
Simpson	Emma-Rose S.	ESS	Senior	10/22/2007	DPSS: Discussed question with M. Boehm.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/22/2007	DPSS: Discussed reserve approach with M. Boehm.	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	10/22/2007	DPSS: Organized workpapers for Q3 and interim PBC's.	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	10/22/2007	DPSS: Provided general assistance to staff	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	10/22/2007	DPSS: Reviewed FAS 5 memo	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	10/22/2007	DPSS: Reviewed Q3 Variance Analysis	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	10/22/2007	DPSS: Reviewed SAP to Hyperion Recon	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	10/22/2007	DPSS: Wrote specific instruction and discussed AR reserve worksteps with staff R. Pochmara	1.4			A1
Tosto	Cathy I.	CIT	Partner	10/22/2007	Plan scope for year-end non U.S. entity scope	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/22/2007	Review and discuss 3rd qtr information received from client	1.1			A1
Tosto	Cathy I.	CIT	Partner	10/22/2007	Q3 - Review projected effective rate workpaper.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Correspondence with C. Tosto regarding attachment A to audit engagement letter.	0.1			A1



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Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Correspondence with J. Simpson regarding Aprimo.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Coordination of badge information for M. Mukhtar.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Coordination of meeting with T. Bishop, J. Hasse, L. Meyer and V. Lane regarding administrative assistant introductions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Coordination of technical matters with M. Sakowski and V. Lane.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Correspondence with A. Ranney and M. Sakowski regarding E&Y New MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Correspondence with B. Hamblin and C. Tosto regarding Account Summary Report (August 2007).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Correspondence with B. Moran regarding Delphi T-1 Line.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Correspondence with India regarding India - Invitation Letter (A. Ranney).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Correspondence with K. Schaper and K. Asher regarding Delphi Account information request.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Guidance provided to V. Lane for transition of various administrative activities.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Preparation of Delphi Cash Audit Program email to int'l locations per A. Ranney.	0.3			A1
Asher	Kevin F.	KFA	Partner	10/23/2007	Audit status update review	1.6			A1
Boehm	Michael J.	MJB	Manager	10/23/2007	Review of routine process substantive and TOC workpapers.	1.7			A1

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Boehm	Michael J.	MJB	Manager	10/23/2007	DPSS Audit - Interim site visit to review substantive workpapers.	4.2			A1
Chamarro	Destiny D.	DDC	Senior	10/23/2007	Packard-Calculated the accounts receivable reserve analytics.	1.1			A1
Chamarro	Destiny D.	DDC	Senior	10/23/2007	Packard-Completed review notes relating to accounts receivable and in transit inventory.	1.1			A1
Chamarro	Destiny D.	DDC	Senior	10/23/2007	Packard-Discussed cost build up testing with J. Lowry and made sample selection for testing.	0.8			A1
Chamarro	Destiny D.	DDC	Senior	10/23/2007	Packard-Drafted accounts receivable reserve testing memo.	0.9			A1
Chamarro	Destiny D.	DDC	Senior	10/23/2007	Packard-Prepared lead sheet for tooling testing.	0.7			A1
Chamarro	Destiny D.	DDC	Senior	10/23/2007	Packard-Update meeting with M. Pikos to discuss open items and work status.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Drafted emails to T. Demetral in regards to Orlando Datacenter walkthrough updates needed.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Emailed D. Steis to request batch jobs testing performed for SAP.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Finished SAP testing documentation and sent workpapers for review.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Met with E. Marold to discuss what files are needed to run account payable CAAT.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Met with P. Long to obtain AGR_1251 table to be used during logical access testing of SAP application.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Performed SAP privileged users analysis for PN1 as part of SAP audit.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Responded to client emails relating to SAP audit status.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Sent D. Huffman updated batch jobs testing.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Updated activity log issue for CCIDs on issue track.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Updated DGL walkthrough to reflect S. Pacella comments.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Updated eTBR walkthrough and sent updated review comments to internal audit.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Went over to D. Steis desk to get batch jobs testing for the SAP audit.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Q3 - Review rate reconciliation and its components	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Q3 - Compare effective tax rates for Q3 2007 to Q2 2007 to determine which countries have significant rate changes	0.7			A1

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Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Q3 - Contingency Reserve - Michigan SBT and State Payroll withholding - tie out amounts on memo to supporting schedules and review calculations	1.2			A1
Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Q3 - Contingency Reserve - Non-Income taxes outside the U.S. - summarize responses received in meeting with C. Plummer and L. Fisher and prepare conclusions related thereto.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Q3 - Contingency Reserves - review memo for Michigan reserve items	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Q3 - discuss issues with C. Smith in preparation of our meeting to discuss Q3 issues with C. Plummer.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Q3 - Meet with C. Plummer, E. Hubbard, L. Fisher, and C. Smith to discuss open items and questions identified during walkthrough of Q3 workpaper documentation.	1.3			A1
Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Q3 - Review tax provision calculation and supporting workpapers received from Delphi Income Tax Accounting team.	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Q3 - tie out foreign withholding schedule to APB 23 joint venture workpapers and compare to Q2.	0.6			A1
Horner	Kevin John	KJH	Senior	10/23/2007	E&S Audit: discussion with E. Marold to review warranty reserve and testing approach.	0.6			A1
Horner	Kevin John	KJH	Senior	10/23/2007	E&S Audit: discussion with L. Jin to walk her through fixed asset testing documentation and testing procedures.	1.2			A1
Horner	Kevin John	KJH	Senior	10/23/2007	E&S Audit: discussion with S. Horning to review resolution of inventory test count variances.	0.7			A1
Horner	Kevin John	KJH	Senior	10/23/2007	E&S Audit: obtained warranty reserve testing support from B. Dockemeyer.	0.4			A1
Horner	Kevin John	KJH	Senior	10/23/2007	E&S Audit: Prepare requests to accounting personnel to determine status of audit requests for interim testing.	0.6			A1
Horner	Kevin John	KJH	Senior	10/23/2007	E&S Audit: worked on interim substantive procedures for the legal reserve.	3.9			A1
Horner	Kevin John	KJH	Senior	10/23/2007	E&S Audit: worked on preparation of fixed asset testing documentation.	1.6			A1
Jin	Lei	LJ	Staff	10/23/2007	E&S - Fixed Asset Additions-Meet with K. Comer regarding to the test planning.	0.8			A1
Jin	Lei	LJ	Staff	10/23/2007	E&S - Fixed Asset Additions Testing	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jin	Lei	LJ	Staff	10/23/2007	E&S - Inventory cycle counts-Contact with C. Fenton for scheduling.	0.2			A1
Jin	Lei	LJ	Staff	10/23/2007	E&S - Prepaid-Vendor Deposit. Update workpaper G based on E. Marold's review notes.	0.3			A1
Jin	Lei	LJ	Staff	10/23/2007	E&S - Tag Control Accuracy-Calculate and compare the total tag # of DA26 and DA31.	2.8			A1
Jin	Lei	LJ	Staff	10/23/2007	E&S - Tag Control Accuracy-Meet with K. Comer regarding to the questions of DA26 and DA31 floor-zone release forms.	0.7			A1
Jin	Lei	LJ	Staff	10/23/2007	E&S - Tag Control Accuracy-Call with Mexico Delphi regarding to the questions of DA26 and DA31.	0.6			A1
Kearns	Matthew R.	MRK	Manager	10/23/2007	AHG - Reviewing interim audit program and procedures for AHG interim audit testing	1.4			A1
Kearns	Matthew R.	MRK	Manager	10/23/2007	Powertrain - Reviewing interim audit program and procedures for Powertrain interim audit testing	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2007	Discussion with M. Boehm regarding comments on the latest version of the 10-Q.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2007	Correspondence with E&Y Germany regarding current audit matters.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2007	Review of the comments from E&Y France on the latest version of the valuation prepared by Delphi France.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/23/2007	Time incurred to obtain Mexican visa's for the Packard divisional team in order to allow for travel to Mexico given significant Q4 inventory counts in Mexico for the fourth quarter.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/23/2007	Review of corporate debt workpapers.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/23/2007	Review of the inventory of significant reports to assess the extent of procedures to be performed.	1.9			A1
Miller	Nicholas S.	NSM	Manager	10/23/2007	Review of Packard Division audit documentation.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/23/2007	Thermal-Documented the results of meeting with D. Conlon.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	10/23/2007	Thermal-Met with D. Conlon to discuss inventory reserve substantive procedures.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/23/2007	Thermal-Performed inventory reserve procedures.	3.3			A1
Pacella	Shannon M.	SMP	Manager	10/23/2007	Email correspondence to E&Y international teams regarding status of procedures.	0.6			A1
Pacella	Shannon M.	SMP	Manager	10/23/2007	Provide feedback to E&Y Germany team on management's testing of SAP application controls.	0.3			A1

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Pacella	Shannon M.	SMP	Manager	10/23/2007	TSRS status update discussion with J. Simpson	0.4			A1
Pedersen	Erik	EP	Senior	10/23/2007	Workstream Application WT cleanup.	3.4			A1
Pikos	Matthew C.	MCP	Senior	10/23/2007	Completing the fixed asset walkthrough document for the Packard division.	1.3			A1
Pikos	Matthew C.	MCP	Senior	10/23/2007	Discussion with D Chamarro regarding the Packard Division engagement team regarding open issues and answering questions that she may have.	0.6			A1
Pikos	Matthew C.	MCP	Senior	10/23/2007	Reviewing test of control procedures related to the revenue cycle of the Packard Division.	3.1			A1
Pochmara	Rose Christine	RCP	Staff	10/23/2007	DPSS - Guidance from E.R. Simpson regarding warranty steps.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/23/2007	DPSS Audit - Performed test of controls for inventory cycle.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	10/23/2007	DPSS Audit - Prepared AR Reserve Lead Sheet analysis	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/23/2007	DPSS Audit - Reconciled Bad Debt/AR Reserve spreadsheet.	3.4			A1
Pochmara	Rose Christine	RCP	Staff	10/23/2007	DPSS Audit - Updated AR confirmation lead sheet and workpapers.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	10/23/2007	DPSS Audit - Uploaded Workpapers into GAMx	0.6			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	ACS-Call with S. Recker at ACS to resolve open items related to payroll.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	ACS-Meeting with P. Viviano to discuss payroll testing results at ACS.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	Coordinating timing/logistics with J. Wiles for Q3 review.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	Revision's to pension client assistance list.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	Making selections of special attrition participants for testing.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	Dayton-Preparing application for Visa in preparation of trip to India for testing of AR at GenPact.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	Dayton-Accumulating information from all divisions regarding methodologies used to develop AR Reserves.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	Dayton-Clearing review notes and following-up on questions related to the Dayton interim audit work.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	Revisions to the agenda for the bi-weekly meeting with T. Timko.	1.2			A1

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Ranney	Amber C.	ACR	Senior	10/23/2007	Coordinating and meeting with GAMx implementation team to discuss feedback from the Delphi engagement.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/23/2007	Adding quarterly review program steps to GAMx for tax procedures.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2007	Thermal - Cleared Inventory Review notes	6.3			A1
Sheckell	Steven F.	SFS	Partner	10/23/2007	Review Form 10Q	3.1			A1
Sheckell	Steven F.	SFS	Partner	10/23/2007	Attend Mexico planning meetings	7.8			A1
Simpson	Jamie	JS	Senior Manager	10/23/2007	Review of client assistance listings for pension/OPEB testing.	1.9			A1
Simpson	Emma-Rose S.	ESS	Senior	10/23/2007	DPSS: Discussed Cuneo E&O reserve with K. Marino and obtained electronic copy	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	10/23/2007	DPSS: Discussed reserve approach with M. Boehm	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	10/23/2007	DPSS: Discussed Warranty Accrual and rate flux with T. Hummel	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	10/23/2007	DPSS: Provided general assistance to staff	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	10/23/2007	DPSS: Requested additional support for Warranty accrual	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/23/2007	DPSS: Reviewed AR workpapers	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/23/2007	DPSS: Wrote instructions and discussed certain VE warranty steps with R. Pochmara	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/23/2007	Review of agenda for audit status meeting.	1.2			A1
Simpson	Jamie	JS	Senior Manager	10/23/2007	Review of Thermal Q3 results presentation.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/23/2007	Discussion with S. Pacella regarding IT status.	0.6			A1
Smith	Ryan T.	RTS	Staff	10/23/2007	IMAS Formatting AGR_1251 table. Running textpad macros to split out columns. Importing into ACL to export as tab delimited. Running transaction_by_role program.	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/23/2007	Review report on worldwide fees for purposes of comparison to pre-approvals	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/23/2007	Q3 - Review and discuss 3rd qtr information received from client	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2007	Correspondence with B. Moran and M. Sakowski regarding IT contact for T-1 line.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2007	Guidance provided to V. Lane for transition of various administrative activities.	2.3			A1

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Aquino	Heather	HRA	Client Serving Associate	10/24/2007	Meeting with T. Bishop, J. Hasse, L. Meyer and V. Lane regarding administrative assistant introductions.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2007	Work on package for S. Sheckell's India visa per CIBT new requirements.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2007	Meeting with N. Miller regarding pre-approval log status.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2007	Pre-approval follow-up correspondence.	0.6			A1
Asher	Kevin F.	KFA	Partner	10/24/2007	Audit status update review	1.9			A1
Asher	Kevin F.	KFA	Partner	10/24/2007	Thermal third quarter review procedures and division meeting	4.1			A1
Boehm	Michael J.	MJB	Manager	10/24/2007	Discussions with C. Failer regarding Delphi staffing.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/24/2007	Discussed 10Q comments with S. Sheckell and A. Krabill.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/24/2007	Met with A. Kulikowski to discuss 10Q comments.	0.9			A1
Boehm	Michael J.	MJB	Manager	10/24/2007	Met with J. Garrett and J. Volek to discuss Q3 workpaper requests and timing.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/24/2007	Review of routine process substantive and TOC workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	10/24/2007	DPSS Audit - Answered questions from E.R. Simpson regarding interim DPSS site visit test plan.	0.4			A1
Chamarro	Destiny D.	DDC	Senior	10/24/2007	Packard-Began substantive testing for tooling.	2.1			A1
Chamarro	Destiny D.	DDC	Senior	10/24/2007	Packard-Discussed cost build up testing with J. Lowry and made sample selection for testing.	0.7			A1
Chamarro	Destiny D.	DDC	Senior	10/24/2007	Packard-Reviewed prior year workpapers to gain an understanding of tooling at the Packard division.	2.1			A1
Chamarro	Destiny D.	DDC	Senior	10/24/2007	Packard-Update meeting with M. Pikos to discuss open items and work status.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	10/24/2007	Reviewed of Delphi agreement in Spanish for N. Miller.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	10/24/2007	Downloaded SAP tables that would be used to perform NSJE analysis.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	10/24/2007	Finished up eTBR walkthrough to reflect B. Garvey's response.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	10/24/2007	Finished Workstream walkthrough and updated the GAMx file.	1.4			A1

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Ciungu	Roxana M.	RMC	Staff	10/24/2007	Imported access to Tcode file for SAP logical access to perform analysis.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/24/2007	Updated GAMx file for DGL and IT2 applications with effective/ineffective design effectiveness.	0.4			A1
Gerber	Katherine A.	KAA	Senior	10/24/2007	Thermal - Discussion with J. Nicol regarding testing procedures for inventory excess and obsolete reserve.	0.2			A1
Gerber	Katherine A.	KAA	Senior	10/24/2007	Thermal - Meeting with K. Asher, J. Simpson, J. Nicol and M. Rothmund to discuss third quarter results and status of interim review.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/24/2007	Billing discussion with H. Aquino regarding preparation of pre-approved amount to actual through October	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	10/24/2007	Q3 - Review discussion and walk through of Q3 workpapers with C. Tosto to determine follow-up items and items to concentrate upon receipt of final versions of the workpapers.	0.9			A1
Hegelmann	Julie Ann	JAH	Manager	10/24/2007	Q3 - Review draft of workpaper documentation binder in preparation of partner review.	2.6			A1
Hegelmann	Julie Ann	JAH	Manager	10/24/2007	Q3 - Review Projected effective rate calculation and recalculate for proposed adjustment for discussion on FIN 18 presentation.	2.3			A1
Henning	Jeffrey M.	JMH	Partner	10/24/2007	Delphi standing bi-weekly audit status meeting - conference call on materials and participation in the meeting	1.4			A1
Henning	Jeffrey M.	JMH	Partner	10/24/2007	Powertrain quarterly review meeting and review of presentation materials in advance.	0.5			A1
Horner	Kevin John	KJH	Senior	10/24/2007	E&S Audit: completed legal reserve audit procedures.	0.4			A1
Horner	Kevin John	KJH	Senior	10/24/2007	E&S Audit: discussion with B. Frost to review supporting documentation provided for fixed asset testing.	1.2			A1
Horner	Kevin John	KJH	Senior	10/24/2007	E&S Audit: meeting with J. Lin to answer her questions relating to clearing review notes from round one of interim testing.	0.6			A1
Horner	Kevin John	KJH	Senior	10/24/2007	E&S Audit: meeting with K. Price to review the allowance for doubtful accounts and the billings reserve.	1.2			A1
Horner	Kevin John	KJH	Senior	10/24/2007	E&S Audit: meeting with M. McWhorter to discuss Toyota warranty campaign.	0.4			A1



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Horner	Kevin John	KJH	Senior	10/24/2007	E&S Audit: meeting with S. Horning to discuss inventory test count variances.	0.6			A1
Horner	Kevin John	KJH	Senior	10/24/2007	E&S Audit: worked on documentation of fixed asset testing for interim audit.	2.4			A1
Horner	Kevin John	KJH	Senior	10/24/2007	E&S Audit: worked on testing of the accounts receivable reserve for interim testing.	2.8			A1
Horner	Kevin John	KJH	Senior	10/24/2007	E&S Audit: worked on warranty testing for interim audit.	0.7			A1
Huffman	Derek T.	DTH	Senior	10/24/2007	Review of SAP program change and operations testing work.	2.7			A1
Huffman	Derek T.	DTH	Senior	10/24/2007	Review of SAP sensitive access testing	0.7			A1
Jin	Lei	LJ	Staff	10/24/2007	E&S - Competitive Bid Process Testing-e-mail Melinda regarding to questions relate to 'Emergency Contract Issuance'..	0.2			A1
Jin	Lei	LJ	Staff	10/24/2007	E&S - Competitive Bid Process Testing-Emergency Contract Issuance-Update the workpaper based on E. Marold's review notes.	0.6			A1
Jin	Lei	LJ	Staff	10/24/2007	E&S - Competitive Bid Process Testing-Phone call with Melinda regarding to questions relate to 'Emergency Contract Issuance'.	0.2			A1
Jin	Lei	LJ	Staff	10/24/2007	E&S - Competitive Bid Process Testing-Update the workpaper based on E. Marold's review notes.	0.6			A1
Jin	Lei	LJ	Staff	10/24/2007	E&S - Fixed Asset Additions Testing	3.2			A1
Jin	Lei	LJ	Staff	10/24/2007	E&S - LSC Testing	0.6			A1
Jin	Lei	LJ	Staff	10/24/2007	E&S - Tag Control Accuracy-e-mail to S. Long- Mexico Delphi regarding to the questions of DA26.	0.2			A1
Jin	Lei	LJ	Staff	10/24/2007	E&S - Tag Control Accuracy-Call with Mexico Delphi regarding to the questions of DA26 and DA31.	0.2			A1
Jin	Lei	LJ	Staff	10/24/2007	E&S - Discussion with K. Horner regarding work review.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2007	Meeting with D. Bayles to discuss impact of testing different controls in the framework on our testing approach.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2007	Bi-weekly audit status update meeting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2007	Preparation of material for the bi-weekly audit status update meeting.	1.8			A1

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Miller	Nicholas S.	NSM	Manager	10/24/2007	Review of pre-approval log and all supporting pre-approval templates, engagement letters and confirmations from country independence partners.	5.9			A1
Miller	Nicholas S.	NSM	Manager	10/24/2007	Call with D. Chamarro to discuss the Packard tooling process.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2007	Thermal-Cleared fixed asset review notes.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2007	Thermal-Discussed fixed asset procedures with C. Tompkins.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2007	Thermal-Discussed interim procedures with K. Asher and J. Simpson.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2007	Thermal-Performed accounts receivable reserve procedures.	3.1			A1
Pacella	Shannon M.	SMP	Manager	10/24/2007	Email correspondence to E&Y international teams regarding status of procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	10/24/2007	Email correspondence to International teams re: status of procedures performed (i.e., review of IA's testing).	0.8			A1
Pacella	Shannon M.	SMP	Manager	10/24/2007	Meeting with R. Ciungu to discuss questions with review of management's testing, testing procedures and review notes given to Internal Audit.	1.2			A1
Pikos	Matthew C.	MCP	Senior	10/24/2007	Creating a summary of control deficiencies document for the Packard division.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/24/2007	Discussion with D Chamarro regarding the Packard Division engagement team regarding open issues and answering questions that she may have.	0.6			A1
Pikos	Matthew C.	MCP	Senior	10/24/2007	Reviewing test of control procedures related to the revenue cycle of the Packard Division.	0.9			A1
Pikos	Matthew C.	MCP	Senior	10/24/2007	Reviewing the initial quarterly documents given to us by the client personnel at the Packard Division to determine if all of our requests were provided.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/24/2007	DPSS Audit - AR Reserve Analytics; completed GAMX procedures.	2.4			A1
Pochmara	Rose Christine	RCP	Staff	10/24/2007	DPSS - Discussion with E.R. Simpson on the completion of various audit procedures.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	10/24/2007	DPSS Audit - Met with A. Flowers to discuss warranty reserves.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	10/24/2007	DPSS Audit - Met with R. Nedadur to discuss AR reserve adjustments for customers in bankruptcy, collection, etc.	0.6			A1

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Pochmara	Rose Christine	RCP	Staff	10/24/2007	DPSS Audit - Performed test of controls for inventory cycle.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	10/24/2007	DPSS Audit - Updated AR confirmation lead sheet and workpapers.	0.1			A1
Pochmara	Rose Christine	RCP	Staff	10/24/2007	DPSS Audit - Warranty Reserve calculation and documentation.	1.4			A1
Ranney	Amber C.	ACR	Senior	10/24/2007	ACS-Meeting with P. Viviano to discuss payroll testing results at ACS.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/24/2007	Running Q3 Consolidating schedules for each division.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/24/2007	Creating a list of all benefit plan agreements to check for completeness.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/24/2007	Revision's to pension client assistance list.	1.4			A1
Ranney	Amber C.	ACR	Senior	10/24/2007	Reviewing Q3 attrition reserves.	1.7			A1
Ranney	Amber C.	ACR	Senior	10/24/2007	Dayton-Accumulating information from all divisions regarding methodologies used to develop AR Reserves.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/24/2007	Dayton-Clearing review notes and following up on questions related to the Dayton interim audit work.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/24/2007	Revisions to the agenda for the bi-weekly meeting with T. Timko.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/24/2007	Coordinating and meeting with GAMx implementation team to discuss feedback from the Delphi engagement.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/24/2007	Thermal - Cleared Inventory Review notes	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/24/2007	Performed Quarterly procedures related to the Thermal Audit. Procedures include balance sheet review, income statement review, reserve analysis, analytics review, review of accounting memos, Hyperion to SAP reconciliation, and review of the 15 key controls.	2.2			A1
Saimoua	Omar Issam	OIS	Senior	10/24/2007	Powertrain - Met with G. Halleck to discuss the client assistant list for Fixed assets.	1.7			A1
Saimoua	Omar Issam	OIS	Senior	10/24/2007	Powertrain - Met with M. Roeder to discuss the ER&D documentation requirements.	3.9			A1
Saimoua	Omar Issam	OIS	Senior	10/24/2007	Powertrain - Met with N. Nijaran to discuss the client assistance list for all procedures.	2.8			A1
Sheckell	Steven F.	SFS	Partner	10/24/2007	Attend fraud quarter meeting	0.7			A1
Sheckell	Steven F.	SFS	Partner	10/24/2007	Review quarterly review topics for Audit Committee meeting.	4.1			A1

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Simpson	Jamie	JS	Senior Manager	10/24/2007	Review of Q3 audit committee slides.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/24/2007	Discussion with A. Ranney regarding pension/OPEB request list for client.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Cleared review notes from 6/30	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Discussed AR review notes with staff and assisted in clearing these notes	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Discussed CE warranty support with client	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Discussed questions regarding variance analysis with G. Benner	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Discussed questions regarding variance analysis with M. Brown	0.3			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Discussed questions regarding variance analysis with M. Cao	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Obtained FAS 48 Recon	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Provided general assistance to staff	1.3			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Reviewed CE warranty workpapers	1.8			A1
Simpson	Emma-Rose S.	ESS	Senior	10/24/2007	DPSS: Wrote instructions and discussed certain CE warranty steps with staff	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/24/2007	Audit status meeting with T. Timko, J. Williams, D. Bayles, S. Sheckell, J. Garrett, K. Asher, M. Hatzfeld, and A. Krabill.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/24/2007	Review of agenda for audit status meeting with T. Timko.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/24/2007	Discussions with K. Gerber, M. Rothmund, and J. Nicol regarding Thermal Q3 and interim status.	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/24/2007	Participation in Thermal Q3 meeting.	2.1			A1
Smith	Ryan T.	RTS	Staff	10/24/2007	IMAS Formatting AGR_1251 table. Running textpad macros to split out columns. Importing into ACL to export as tab delimited. Running transaction_by_role program.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/24/2007	Q3 - review contingency reserve analysis	2.3			A1
Tosto	Cathy I.	CIT	Partner	10/24/2007	Q3 - review discrete items	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/24/2007	Q3 - Review discrete items and review with J. Hegelmann open/follow-up issues for the quarter	1.6			A1
Tosto	Cathy I.	CIT	Partner	10/24/2007	Q3 - review eff rate calc and perform sensitivity analysis with J. Hegelmann	2.9			A1
Tosto	Cathy I.	CIT	Partner	10/24/2007	Q3 - review footnote	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	10/24/2007	Q3 - review impact of changes to effective rate with J. Hegelmann	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Preparation of flash report 10.19.07 per N. Miller.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Correspondence with A. Ranney regarding Team Folder Back ups.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Finalize package for S. Sheckell's India visa per CIBT new requirements.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Guidance provided to V. Lane for transition of various administrative activities.	1.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Update pre-approval schedule for response received from Russia regarding initial pre-approval request.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Work on quarterly independence procedures - family tree updates per changes in hierarchy received from S. Poston.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Correspondence with Mexico and N. Miller regarding physical inventory invoice.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Correspondence with C. Tosto and D. Kelley regarding Delphi (OCA) - Account Summary Report/engagement economics-pre-approval status.	0.1			A1
Asher	Kevin F.	KFA	Partner	10/25/2007	Audit status update review	1.1			A1
Boehm	Michael J.	MJB	Manager	10/25/2007	Discussed Q3 staffing and test plan with J. Simpson and A. Ranney.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/25/2007	Discussions with C. Failer regarding Delphi staffing.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/25/2007	DPSS Audit - Answered questions from E.R. Simpson regarding interim DPSS site visit test plan.	0.7			A1
Chamarro	Destiny D.	DDC	Senior	10/25/2007	Packard-Discussed cost build up testing with J. Lowry and made sample selection for testing.	0.6			A1
Chamarro	Destiny D.	DDC	Senior	10/25/2007	Packard-Travel time to Warren, OH from Lake Orion, MI to perform audit procedures.	4.1			A1
Chamarro	Destiny D.	DDC	Senior	10/25/2007	Packard-Update meeting with M. Pikos to discuss open items and work status.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	10/25/2007	Review of internal audit workpapers.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	10/25/2007	Discussion with S. Pacella regarding SAP audit procedures.	1.2			A1

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Ciungu	Roxana M.	RMC	Staff	10/25/2007	Discussion with S. Pacella and updated Delphi tracker.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/25/2007	AHG - Interim audit procedures in preparation for third quarter SAS 100 review.	9.9			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2007	Powertrain - Discuss approach for IT testing around legacy and new system with N. Miller and S. Pacella	0.8			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2007	Powertrain quarterly review meeting and review of presentation materials in advance.	2.4			A1
Horner	Kevin John	KJH	Senior	10/25/2007	Cash confirmations testing discussion with N. Miller.	0.2			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: completed depreciation reasonableness testing.	2.1			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: completed repair and maintenance account analytic comparison.	1.1			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: discussion with B. Frost on documentation for fixed asset testing.	0.4			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: discussion with E. Marold on approach for audit of tooling balances.	0.4			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: discussion with L. Jin to review worksteps for testing of repair and maintenance expense.	0.3			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: meeting with L. Jin to discuss competitive bid process in relation to accounts payable testing.	0.4			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: meeting with L. Jin to discuss her questions relating to testing of liabilities subject to compromise.	0.6			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: meeting with L. Jin to discuss instructions for documentation of fixed asset disposals testing.	0.4			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: meeting with L. Jin to discuss status of audit areas.	0.8			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S Audit: worked on testing of construction work in process in relation to fixed assets testing.	2.4			A1
Horner	Kevin John	KJH	Senior	10/25/2007	E&S: prepared open items list for Q3 review.	0.6			A1
Jin	Lei	LJ	Staff	10/25/2007	E&S - Competitive Bid Process Testing-Meet with M. Fernung for Emergency Contract Issuance. Printing copies for the updated bidding files.	1.2			A1
Jin	Lei	LJ	Staff	10/25/2007	E&S - Fixed Asset Testing-Asset disposal	2.7			A1
Jin	Lei	LJ	Staff	10/25/2007	E&S - Fixed Asset Testing-Maintenance-Labor	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jin	Lei	LJ	Staff	10/25/2007	E&S - Fixed Asset Testing-Repair & Maintenance	0.7			A1
Jin	Lei	LJ	Staff	10/25/2007	E&S - LSC Testing	2.3			A1
Jin	Lei	LJ	Staff	10/25/2007	E&S - Update the workpapers based on E. Marold's review notes.	0.8			A1
Kearns	Matthew R.	MRK	Manager	10/25/2007	Powertrain - Attending Powertrain Mgmt's Q3 Financial Results Presentation	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2007	Q3 fraud and ethics meeting with D. Bayles, M. Fawcett, B. Thelen, S. Sheckell and T. Timko.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2007	Call with E. Rukes to discuss the status of the statutory audit of Delphi Delco Electronics statutory audit.	0.4			A1
Marold	Erick W.	EWM	Senior	10/25/2007	E&S Audit - Update meeting with K. Horner to discuss the status of our audit procedures related to 9/30/07 account balances.	0.7			A1
Marold	Erick W.	EWM	Senior	10/25/2007	E&S Audit - Reviewed warranty accrual reconciliation and supporting documentation as of 9/30/07 close.	1.3			A1
Miller	Nicholas S.	NSM	Manager	10/25/2007	Completion of Q3 procedures for independence and derivatives.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/25/2007	Review of interim debt and cash workpapers.	4.4			A1
Miller	Nicholas S.	NSM	Manager	10/25/2007	IT update Meeting with S. Pacella to discuss status, budget and findings.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/25/2007	Thermal-Performed inventory reserve procedures.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	10/25/2007	Thermal-Performed liabilities subject to compromise procedures.	0.9			A1
Pacella	Shannon M.	SMP	Manager	10/25/2007	Email correspondence to E&Y international teams regarding status of procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	10/25/2007	Email correspondence to International teams re: status of procedures performed (i.e., review of IA's testing).	0.8			A1
Pacella	Shannon M.	SMP	Manager	10/25/2007	Meeting with N.Miller to discuss status of TSRS testing and report testing	0.4			A1
Pacella	Shannon M.	SMP	Manager	10/25/2007	Meeting with R. Ciungu to discuss questions with review of management's testing, testing procedures and review notes given to Internal Audit.	0.9			A1
Pacella	Shannon M.	SMP	Manager	10/25/2007	Review of TSRS walkthrough and testing documents.	3.5			A1
Pikos	Matthew C.	MCP	Senior	10/25/2007	Discussion with D Chamarro regarding the Packard Division engagement team regarding open issues and answering questions that she may have.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	10/25/2007	Reviewing test of control procedures related to the revenue cycle of the Packard Division.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	10/25/2007	DPSS Audit - Cleared review notes for AR Reserve analysis.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/25/2007	Copied test of control procedures performed by DPSS internal auditors.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	10/25/2007	DPSS Audit - Discussed physical inventory cut off testing with E.R. Simpson and reviewed through prior year workpapers.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/25/2007	DPSS - Discussion with E.R. Simpson regarding various audit procedures.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	10/25/2007	DPSS Audit - Met with A. Flowers to discuss warranty reserves.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	10/25/2007	DPSS Audit - Performed test of controls procedures for expenditures cycle.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	10/25/2007	DPSS Audit - Updated AR confirmation lead sheet and workpapers.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	10/25/2007	DPSS Audit - Warranty Reserve Analysis for VE accrual.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	10/25/2007	DPSS Audit - Warranty Reserve calculation and documentation.	2.4			A1
Ranney	Amber C.	ACR	Senior	10/25/2007	Reviewing and filing the Delphi Bankruptcy News editions in the Q3 workpapers.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/25/2007	Reviewing the Company's SOPA listing and creating the SRD for Q3.	1.4			A1
Ranney	Amber C.	ACR	Senior	10/25/2007	Coordinating participant data testing procedures with TSRS.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/25/2007	Coordinating participant data testing with the HR Group.	1.3			A1
Ranney	Amber C.	ACR	Senior	10/25/2007	Revision's to pension client assistance list.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/25/2007	Dayton-Clearing review notes and following up on questions related to the Dayton interim audit work.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/25/2007	Dayton-Meeting with P. Viviano to discuss the results of management's testing at the Dayton AR SC.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/25/2007	Discussing items to send to the international teams as a follow up to the instructions with A. Krabill.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/25/2007	Sending out audit programs and planning documents to the Delphi international teams.	1.4			A1



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Ranney	Amber C.	ACR	Senior	10/25/2007	Coordinating and meeting with GAMx implementation team to discuss feedback from the Delphi engagement.	1.7			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2007	Performed Quarterly procedures related to the Thermal Audit. Procedures include balance sheet review, income statement review, reserve analysis, analytics review, review of accounting memos, Hyperion to SAP reconciliation, and review of the 15 key controls.	9.1			A1
Saimoua	Omar Issam	OIS	Senior	10/25/2007	Powertrain - Performed review procedures related to the balance sheet and income statement analytics.	4.1			A1
Saimoua	Omar Issam	OIS	Senior	10/25/2007	Powertrain - Performed review procedures related to the Hyperion/SAP reconciliation.	3.8			A1
Saimoua	Omar Issam	OIS	Senior	10/25/2007	Powertrain - Performed review procedures related to the Finance review.	2.2			A1
Sheckell	Steven F.	SFS	Partner	10/25/2007	Review quarterly review topics for Audit Committee meeting.	3.9			A1
Sheckell	Steven F.	SFS	Partner	10/25/2007	Powertrain quarterly close meeting	2.1			A1
Simpson	Jamie	JS	Senior Manager	10/25/2007	Discussion with M. Boehm regarding staffing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/25/2007	Discussions with A. Ranney and S. Pacella regarding participant data CAAT procedures.	1.2			A1
Simpson	Jamie	JS	Senior Manager	10/25/2007	Discussion with K. Cobb regarding participant data testing.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/25/2007	DPSS: Discussed large parts of warranty reserve with A. Flowers	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	10/25/2007	DPSS: Discussed questions regarding API with M. Boehm	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	10/25/2007	DPSS: Discussion with D. Franks regarding obtaining correct API documentation and issue with book to physical adjustment.	3.3			A1
Simpson	Emma-Rose S.	ESS	Senior	10/25/2007	DPSS: Provided general assistance to staff	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	10/25/2007	DPSS: Reviewed and discussed questions regarding VE warranty	1.8			A1
Simpson	Emma-Rose S.	ESS	Senior	10/25/2007	DPSS: Reviewed Physical inventory wps.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/25/2007	Discussion with N. Miller and S. Pacella regarding report testing approach.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/25/2007	Discussion with N. Miller regarding international restructuring payment testing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/25/2007	Review of top hat accounting for Luxembourg team.	1.1			A1
Tosto	Cathy I.	CIT	Partner	10/25/2007	Discuss APB 23 issue with M. Mukhtar	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/25/2007	Discuss memo with K. Asher	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/25/2007	Q3 - Discussion regarding FIN 18 with T. Tamer and his staff prior to our deferred tax acctg meeting	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/25/2007	Q3 - discuss issues with A. Krabill	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/25/2007	Q3 - discuss open items with T. Tamer.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/25/2007	Q3 follow-up discussions with client around FIN 18 and APB 23	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2007	Correspondence with C. Tosto and B. Hamblin regarding report for total worldwide tax billings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2007	Correspondence with O. Saimoua regarding Powertrain engagement economics.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2007	Guidance provided to V. Lane for transition of various administrative activities.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2007	Update contact list.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2007	Work on Delphi Pre-Approval Summary per C. Tosto and D. Kelley.	1.9			A1
Asher	Kevin F.	KFA	Partner	10/26/2007	Quarterly review meeting with R. O'Neal	2.1			A1
Boehm	Michael J.	MJB	Manager	10/26/2007	Coordination of Q3 procedures with Corporate accounting.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/26/2007	Reviewed Q3 10Q comments from M. Fitzpatrick.	0.4			A1
Chamarro	Destiny D.	DDC	Senior	10/26/2007	Packard-Reviewed in transit inventory support in order to document procedures performed.	0.7			A1
Fitzpatrick	Michael J.	MJF	Partner	10/26/2007	Review of Q3 files, including a draft of the 10Q document.	8.0			A1
Horner	Kevin John	KJH	Senior	10/26/2007	E&S Audit: completed tie out of accounts receivable file used for confirmations selection to the general ledger.	0.3			A1
Horner	Kevin John	KJH	Senior	10/26/2007	E&S Audit: meeting with L. Jin to discuss documentation needed for tooling testing.	0.3			A1
Horner	Kevin John	KJH	Senior	10/26/2007	E&S Audit: travel time from Kokomo, IN to Troy, MI.	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	10/26/2007	E&S Audit: updated documentation of the accounts receivable reserve based on documentation received from K. Price.	1.1			A1
Horner	Kevin John	KJH	Senior	10/26/2007	E&S Audit: updated repair and maintenance analytic comparison based on fluctuation explanations received from B. Frost.	0.4			A1
Horner	Kevin John	KJH	Senior	10/26/2007	E&S Audit: worked on testing of the warranty reserve for interim procedures.	0.7			A1
Jin	Lei	LJ	Staff	10/26/2007	E&S - Competitive Bid Process Testing-Meet with M. Fernung for Emergency Contract Issuance. Printing copies for the updated bidding files.	1.4			A1
Jin	Lei	LJ	Staff	10/26/2007	E&S -Travel time to Williamston, MI from Kokomo, IN.	4.0			A1
Jin	Lei	LJ	Staff	10/26/2007	E&S - Fixed Asset Testing-Tooling	2.3			A1
Kearns	Matthew R.	MRK	Manager	10/26/2007	Powertrain - Reviewing interim audit status and budget	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2007	Meeting with M. Fitzpatrick to discuss Q3 significant matters.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2007	Review of Q3 environmental workpapers.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2007	Review of Q3 technical accounting memo status with A. Brazier.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2007	Conference call with M. Messina to discuss the status of various European matters.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2007	Preparation of materials for the European interim closing meetings.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2007	Conference call with J. Montgomery and M. Messina to discuss the fx impact of the implementation of SAP at european locations.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2007	Conference call with M. Messina and C. Mertin to discuss European admin cost benchmarking data gathered at the request of M. Messina.	1.1			A1
Marold	Erick W.	EWM	Senior	10/26/2007	Met with TSRS to discuss our CAAT procedures related to the accounts payable ledgers for Delphi North America.	1.3			A1
Marold	Erick W.	EWM	Senior	10/26/2007	Distributed the Q3 FAS 5 reports to each division team and provided directions regarding our procedures for the third quarter.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/26/2007	Finalized documentation of our Q3 review of the environmental workpapers and reconciled the reserve to the general ledger.	2.3			A1
Marold	Erick W.	EWM	Senior	10/26/2007	Met with T. McClellan and M. Bentley to obtain an update to calls placed with the ethics line.	1.3			A1
Marold	Erick W.	EWM	Senior	10/26/2007	Reviewed Delphi's memo summarizing differences between their environmental reports and those prepared by Appaloosa's third party specialist.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/26/2007	Completion of Q3 procedures for independence and derivatives.	1.6			A1
Miller	Nicholas S.	NSM	Manager	10/26/2007	Call with J. Schmidt to discuss interim derivative audit requests.	0.3			A1
Miller	Nicholas S.	NSM	Manager	10/26/2007	Review of interim debt and cash workpapers.	2.7			A1
Miller	Nicholas S.	NSM	Manager	10/26/2007	Meeting with D. Chamarro to discuss the status of Packard audit procedures.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/26/2007	Thermal-Discussed fixed asset procedures with J. Meinberg.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/26/2007	Thermal-Discussed fixed asset testing with C. Tompkins.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	10/26/2007	Thermal-Met with D. Conlon regarding inventory reserves.	0.6			A1
Pacella	Shannon M.	SMP	Manager	10/26/2007	Meeting with R. Ciungu to discuss questions with review of management's testing, testing procedures and review notes given to Internal Audit.	0.9			A1
Pikos	Matthew C.	MCP	Senior	10/26/2007	Reviewing test of control procedures related to the revenue cycle of the Packard Division.	0.4			A1
Pikos	Matthew C.	MCP	Senior	10/26/2007	Travel time to Rochester Hills, MI from Warren, OH after performing interim audit procedures on the Packard Division of Delphi.	3.3			A1
Pikos	Matthew C.	MCP	Senior	10/26/2007	Reviewing the initial quarterly documents given to us by the client personnel at the Packard Division to determine if all of our requests were provided.	2.7			A1
Pochmara	Rose Christine	RCP	Staff	10/26/2007	DPSS - Discussion with E.R. Simpson regarding various audit topics.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/26/2007	Met with E. Medina to select sample shipments and receipts around DPSS's physical inventory count.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/26/2007	DPSS Audit - Met with M. Brown to select journal entries for shipments before and after the physical inventory count on 9/14/2007.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	10/26/2007	DPSS Audit - Selected samples and created a worksheet for sales and warranty for different product lines and monthly time frames.	2.4			A1
Pochmara	Rose Christine	RCP	Staff	10/26/2007	DPSS Audit - VE Promo Rebates testing, selected some sample adjustments to their reserve account to further investigate.	1.4			A1
Ranney	Amber C.	ACR	Senior	10/26/2007	Documenting the Company's process to test pension plan assets.	1.4			A1
Ranney	Amber C.	ACR	Senior	10/26/2007	Meeting with J. Simpson and A. Conat to discuss strategies for testing of pension plan assets.	1.3			A1
Ranney	Amber C.	ACR	Senior	10/26/2007	Performing required third quarter review procedures.	2.2			A1
Ranney	Amber C.	ACR	Senior	10/26/2007	Meeting with B. Pettengill and J. Simpson to discuss Luxembourg pension issues and provide feedback to our local team.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2007	AHG - Attended a meeting with L. Maynarich to talk about interim audit items.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2007	Attended meeting with M. Hatzfeld and M. Kearns to discuss AHG audit strategy and specific audit areas such as Fixed Assets and the respective impairment issues	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2007	Attended a meeting with L. Maynarch to discuss AHG Quarterly items.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2007	Performed Quarterly procedures related to the Thermal Audit. Procedures include balance sheet review, income statement review, reserve analysis, analytics review, review of accounting memos, Hyperion to SAP reconciliation, review of the 15 key controls.	4.8			A1
Saimoua	Omar Issam	OIS	Senior	10/26/2007	Powertrain - Internal Team meeting to discuss the quarterly procedures and the warranty topics	1.9			A1
Saimoua	Omar Issam	OIS	Senior	10/26/2007	Powertrain - Performed quarterly review procedures related to the legal summary.	3.1			A1
Sheckell	Steven F.	SFS	Partner	10/26/2007	Review quarterly review topics for Audit Committee meeting.	3.4			A1
Simpson	Jamie	JS	Senior Manager	10/26/2007	Call with A. Conat and A. Ranney to discuss pension asset testing approach.	1.2			A1
Simpson	Jamie	JS	Senior Manager	10/26/2007	Discussion with A. Krabill regarding GenPact client assistance listing and scoping.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/26/2007	Discussion with A. Ranney regarding pension asset testing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Senior	10/26/2007	DPSS: Documented CE E&O and LCM	2.9			A1
Simpson	Emma-Rose S.	ESS	Senior	10/26/2007	DPSS: Finalized variance exp. w/ M. Brown	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/26/2007	DPSS: Provided general assistance to staff	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	10/26/2007	DPSS: Reviewed E&O reserve to select samples	2.2			A1
Simpson	Jamie	JS	Senior Manager	10/26/2007	Meeting with A. Ranney and B. Pettingil to discuss Luxembourg pension plan.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/26/2007	Review of international restructuring payment testing.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/26/2007	Q3 - conference call with T. Tamer and his team and E&Y Poland related to polish tax credit.	1.2			A1
Tosto	Cathy I.	CIT	Partner	10/26/2007	Q3 - meet with Lisa and Connie for updated schedules	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/26/2007	Q3- Review polish valuation allowance memo(s) and calculation of credit	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/26/2007	Q3 - review int'l and SALT FIN 48 workpapers/memos.	1.1			A1
Tosto	Cathy I.	CIT	Partner	10/26/2007	Q3 - review revised ETR analysis and impact on rate rec	0.9			A1
<b>A1 Project Total:</b>						<b>1,627.5</b>		<b>\$0</b>	
<b>Accounting Assistance - A2</b>									
<b>Ashimori</b>									
Krabill	Aaron J.	AJK	Senior Manager	10/9/2007	Review of the DASA JV audit independence memo.	1.2	\$470	\$564	A2
Marold	Erick W.	EWM	Senior	10/10/2007	E&S - DASA - Assessed and documented internal control and fraud considerations as they relate to the DASA audit.	1.8	\$300	\$540	A2
Marold	Erick W.	EWM	Senior	10/10/2007	E&S - DASA - Detail reviewed the understanding the business template.	1.7	\$300	\$510	A2
Marold	Erick W.	EWM	Senior	10/10/2007	E&S - DASA - Documented client expectations, service delivery plan and deliverables within AWS as it relates to the DASA audit.	1.2	\$300	\$360	A2
Marold	Erick W.	EWM	Senior	10/10/2007	E&S - DASA - Documented the engagement background related to DASA.	1.1	\$300	\$330	A2
Marold	Erick W.	EWM	Senior	10/10/2007	E&S - DASA Identified significant accounts, assertions and inherent risks within AWS and concluded on our combined risk assessment for each account as it relates to the DASA audit.	0.7	\$300	\$210	A2
Marold	Erick W.	EWM	Senior	10/10/2007	E&S - DASA - Updated our planning materiality calculation based on discussions with A. Krabill.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	10/11/2007	Ashimori: completed inventory test counts tie out for inventory observation completed at the DASA plant.	3.2	\$250	\$800	A2
Marold	Erick W.	EWM	Senior	10/11/2007	E&S - DASA Identified significant accounts, assertions and inherent risks within AWS and concluded on our combined risk assessment for each account as it relates to the DASA audit.	0.9	\$300	\$270	A2
Marold	Erick W.	EWM	Senior	10/11/2007	E&S - DASA - Prepared the Audit Strategies Memorandum for DASA.	1.7	\$300	\$510	A2
Marold	Erick W.	EWM	Senior	10/11/2007	E&S - Performed research related to DASA's owner Ashimori and E&Y related to independence considerations.	1.9	\$300	\$570	A2
Marold	Erick W.	EWM	Senior	10/15/2007	E&S - Updated independence memo for comments provided by independent review partner as it relates to DASA and their minority shareholder.	1.4	\$300	\$420	A2
Krabil	Aaron J.	AJK	Senior Manager	10/16/2007	Review of the final DASA independence memo.	0.4	\$470	\$188	A2
Ciungu	Roxana M.	RMC	Staff	10/17/2007	E&S - Discussion with E. Marold and K. Horner on what needs to be performed for the journal entry CAAT.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Senior	10/17/2007	Ashimori: worked on substantive audit procedures for the joint venture audit of Delphi Automotive Systems - Ashimori.	0.9	\$250	\$225	A2
Ciungu	Roxana M.	RMC	Staff	10/18/2007	E&S - DASA- Documented results for 2006 fiscal year for the journal entry CAAT and sent results to E. Marold.	1.1	\$220	\$242	A2
Ciungu	Roxana M.	RMC	Staff	10/18/2007	E&S - DASA - Documented results obtained from journal entry CAAT for 2005.	0.8	\$220	\$176	A2
Ciungu	Roxana M.	RMC	Staff	10/18/2007	E&S - DASA - Downloaded data from SAP to be used in the performance of journal entry CAAT for fiscal years 2005 and 2006.	1.2	\$220	\$264	A2
Ciungu	Roxana M.	RMC	Staff	10/18/2007	E&S - DASA - Update ACL script and performed data analysis for company code 2220 for fiscal year 2005.	2.6	\$220	\$572	A2
Ciungu	Roxana M.	RMC	Staff	10/18/2007	E&S - DASA - Update ACL script and performed data analysis for company code 2220 for fiscal year 2006.	1.8	\$220	\$396	A2
Horner	Kevin John	KJH	Senior	10/18/2007	Ashimori: discussion with R. Ciungu on tolerable error levels for journal entry testing for audit of Delphi Automotive Systems - Ashimori.	0.3	\$250	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	10/18/2007	Ashimori: prepared open items request list for audit of Delphi Automotive Systems - Ashimori.	2.1	\$250	\$525	A2
Horner	Kevin John	KJH	Senior	10/18/2007	Ashimori: worked on substantive audit procedures for audit of Delphi Automotive Systems - Ashimori.	3.9	\$250	\$975	A2
Horner	Kevin John	KJH	Senior	10/19/2007	Ashimori: worked on substantive audit procedures for audit of Delphi Automotive Systems - Ashimori.	3.7	\$250	\$925	A2
Pacella	Shannon M.	SMP	Manager	10/26/2007	E&S - Review Mexico NSJE CAAT	2.1	\$330	\$693	A2
<b>A2 Ashimori Project Total:</b>						<b>39.4</b>		<b>\$10,802</b>	
<b>Catalyst</b>									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/1/2007	Review of draft agreed upon procedures to be performed in conjunction with Catalyst divestiture.	1.3	\$470	\$611	A2
Henning	Jeffrey M.	JMH	Partner	10/1/2007	Discuss Catalyst reporting options and fee estimates	0.6	\$575	\$345	A2
Kearns	Matthew R.	MRK	Manager	10/1/2007	Catalyst - Drafting agreed upon procedures and fee estimate for Catalyst Sale	2.2	\$330	\$726	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2007	Review of technical accounting memo prepared by Corporate Accounting related to the Catalyst divestiture.	2.1	\$470	\$987	A2
Bharani	Deepa S.	DSB	Staff	10/3/2007	Documentation for Catalyst Plant Inventory in Tulsa, OK	1.8	\$220	\$396	A2
Henning	Jeffrey M.	JMH	Partner	10/3/2007	Discussion with audit team re: inventory procedures and report relative to Catalyst disposition	0.6	\$575	\$345	A2
Kearns	Matthew R.	MRK	Manager	10/3/2007	Catalyst - Reviewing Catalyst audit procedures with M Hatzfeld	2.1	\$330	\$693	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/5/2007	Powertrain - Review of net working capital statement and purchase price adjustment documentation.	1.1	\$470	\$517	A2
Kearns	Matthew R.	MRK	Manager	10/5/2007	Catalyst - Internal communications to discuss Tulsa API result.	0.6	\$330	\$198	A2
Kearns	Matthew R.	MRK	Manager	10/8/2007	Catalyst - Drafting Agreed Upon Procedures Presentation to provide to management	3.6	\$330	\$1,188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/10/2007	Discussion with J. Weber relative to E&Y scope related to Catalyst divestiture.	1.1	\$470	\$517	A2
Kearns	Matthew R.	MRK	Manager	10/10/2007	Catalyst - Meeting with J. Weber to present agreed upon procedures slide deck.	0.8	\$330	\$264	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/15/2007	Discussion with J. Williams regarding next steps in Catalyst divestiture process.	0.6	\$470	\$282	A2
Kearns	Matthew R.	MRK	Manager	10/15/2007	Catalyst - Discussions with M. Hatzfeld to obtain update on closing balance sheet work procedures related to Catalyst.	0.6	\$330	\$198	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2007	Discussion with J. Williams regarding next steps in Catalyst divestiture process.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2007	Powertrain - Discussion with M. Sandelich related to accounting treatment for accumulated translation gains on global Catalyst entities, pursuant to the divestiture of the business.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2007	Review of technical accounting memo related to Catalyst divestiture.	2.3	\$470	\$1,081	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2007	Discussion with J. Williams regarding next steps in Catalyst divestiture process.	1.1	\$470	\$517	A2
Kearns	Matthew R.	MRK	Manager	10/25/2007	Catalyst - Meeting with K. Tremain and C. Liu of Delphi to discuss and review inventory workpapers related to Catalyst business sale.	0.9	\$330	\$297	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2007	Meeting with K. Tremain to discuss status of closing balance sheet.	1.6	\$470	\$752	A2
Kearns	Matthew R.	MRK	Manager	10/26/2007	Meeting with K. Tremain to review workpapers and support she has prepared related to the Catalyst business sale	1.4	\$330	\$462	A2
Saimoua	Omar Issam	OIS	Senior	10/26/2007	Powertrain - Met with K. Tremain to discuss the Catalyst Sale Gain/Loss recording.	1.6	\$250	\$400	A2
<b>A2 Catalyst Project Total:</b>						<b>28.8</b>		<b>\$11,152</b>	
<b>Corporate</b>									
Welsh	Brian	BW	Partner	9/5/2007	Meeting with J. Enzor, D. Fiddler, S. Sheckell, and J. Simpson to discuss status and plans for SSC transition arrangements	2.1	\$575	\$1,208	A2
Welsh	Brian	BW	Partner	9/6/2007	Meeting with K. Asher, S. Sheckell, and A. Krabill discussing E&Y preliminary audit approach to Genpact transition	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	Senior Manager	10/1/2007	Reviewing IUE pension plan agreement and IUE MOU/Term sheet.	2.2	\$470	\$1,034	A2
Asher	Kevin F.	KFA	Partner	10/2/2007	Meeting to discuss accounting matters related to the GM settlement agreement	1.6	\$770	\$1,232	A2
Asher	Kevin F.	KFA	Partner	10/2/2007	Meeting with J. Butler to discuss Q3 accounting for the status of the shareholder litigation matters	1.4	\$770	\$1,078	A2
Asher	Kevin F.	KFA	Partner	10/2/2007	Research related to the GM settlement agreement accounting	1.3	\$770	\$1,001	A2
Conat	Arthur L.	ALC	Executive Director	10/2/2007	Participation in a call with Watson Wyatt to discuss Pension/OPEB accounting.	1.1	\$525	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	10/2/2007	MDL settlement and insurance recovery discussion with counsel	0.6	\$575	\$345	A2
Simpson	Jamie	JS	Senior Manager	10/2/2007	Preparation of summary to E&Y actuary regarding updates on Pension/OPEB matters.	0.6	\$470	\$282	A2
Asher	Kevin F.	KFA	Partner	10/3/2007	Review of the GM settlement agreement	2.6	\$770	\$2,002	A2
Conat	Arthur L.	ALC	Executive Director	10/3/2007	Conf. call with S. Sheckell, J. Simpson, E. Clauson and Watson Wyatt to discuss pension/OPEB accounting.	1.4	\$525	\$735	A2
Henning	Jeffrey M.	JMH	Partner	10/3/2007	Discussion with N. Miller and M. Hatzfeld re: application of accounting guidance relative to a change in functional currency of Packard division Mexican JV	0.9	\$575	\$518	A2
Miller	Nicholas S.	NSM	Manager	10/3/2007	Packard - Review of accounting for Promotora joint venture.	3.1	\$330	\$1,023	A2
Sheckell	Steven F.	SFS	Partner	10/3/2007	Discuss actuarial curtailment with Watson Wyatt and company	1.4	\$575	\$805	A2
Simpson	Jamie	JS	Senior Manager	10/3/2007	Conf. call with A. Conat, S. Sheckell, E. Clauson and Watson Wyatt to discuss pension/OPEB accounting.	1.4	\$470	\$658	A2
Simpson	Jamie	JS	Senior Manager	10/3/2007	Discussion with K. Asher regarding GM agreement.	0.6	\$470	\$282	A2
Welsh	Brian	BW	Partner	10/3/2007	Travel time from Prague to Hyderabad, India via Mumbai.	13.2	*\$288	\$3,795	A2
Asher	Kevin F.	KFA	Partner	10/4/2007	Review of the GM settlement agreement	4.2	\$770	\$3,234	A2
Sheckell	Steven F.	SFS	Partner	10/4/2007	Research GM accounting matters as stated in POR	1.8	\$575	\$1,035	A2
Simpson	Jamie	JS	Senior Manager	10/4/2007	Discussion with S. Sheckell and K. Asher regarding pension/OPEB accounting.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	10/4/2007	Meeting with K. Asher, S. Sheckell, A. Brazier, T. Timko, J. Williams, and B. Schaefer to discuss meeting with GM.	1.4	\$470	\$658	A2
Welsh	Brian	BW	Partner	10/4/2007	Meeting with J. Enzor and various Genpact personel in Hyderabad discussing SSC transition arrangements	7.0	\$575	\$4,025	A2
Welsh	Brian	BW	Partner	10/4/2007	Travel time from Hyderabad to Delhi, India.	3.5	*\$288	\$1,008	A2
Asher	Kevin F.	KFA	Partner	10/5/2007	Review of the GM settlement agreement	1.6	\$770	\$1,232	A2
Conat	Arthur L.	ALC	Executive Director	10/5/2007	Participation in a call with Watson Wyatt to discuss Pension/OPEB accounting.	0.7	\$525	\$368	A2
Conat	Arthur L.	ALC	Executive Director	10/5/2007	Discussion with J. Simpson regarding multi-employer plans - relating to IUE benefit guarantee.	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	10/5/2007	Research GM accounting matters as stated in POR	1.4	\$575	\$805	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/5/2007	Discussion with A. Conat regarding multi-employer plans - relating to IUE benefit guarantee.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	10/5/2007	Discussion with E. Clauson regarding pension/OPEB call with actuaries.	0.6	\$470	\$282	A2
Welsh	Brian	BW	Partner	10/5/2007	Meeting with J. Enzor and various Genpact personel in Delhi to discuss SSC transition arrangements.	4.4	\$575	\$2,530	A2
Welsh	Brian	BW	Partner	10/5/2007	Meeting with E&Y Delhi personnel discussing audit arrangements post Genpact transition	3.6	\$575	\$2,070	A2
Asher	Kevin F.	KFA	Partner	10/8/2007	Preparation for meeting with GM to discuss the accounting ramifications for the settlement agreement	1.1	\$770	\$847	A2
Sheckell	Steven F.	SFS	Partner	10/8/2007	Research accounting for GM related contract matters	4.4	\$575	\$2,530	A2
Sheckell	Steven F.	SFS	Partner	10/8/2007	Attend meeting with GM to discuss accounting for settlement agreement	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	Senior Manager	10/8/2007	Review of Delphi pension/OPEB accounting memo.	2.1	\$470	\$987	A2
Welsh	Brian	BW	Partner	10/8/2007	Travel time from Delhi, India to Prague.	12.5	*\$288	\$3,600	A2
Asher	Kevin F.	KFA	Partner	10/9/2007	Meeting with GM to review and discuss accounting matters related to the settlement agreement	4.1	\$770	\$3,157	A2
Asher	Kevin F.	KFA	Partner	10/9/2007	Preparation for meeting with GM to discuss the accounting ramifications for the settlement agreement	2.2	\$770	\$1,694	A2
Sheckell	Steven F.	SFS	Partner	10/9/2007	Research accounting for GM related contract matters	1.2	\$575	\$690	A2
Simpson	Jamie	JS	Senior Manager	10/9/2007	Discussion with K. St. Romain regarding GenPact control documentation process.	0.9	\$470	\$423	A2
Simpson	Jamie	JS	Senior Manager	10/9/2007	Review of benefit guarantee agreements.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	10/10/2007	Meeting with S. Sheckell and J. Simpson to discuss the BPO transition audit plan.	0.7	\$470	\$329	A2
Sheckell	Steven F.	SFS	Partner	10/10/2007	Research accounting for GM related contract matters	1.3	\$575	\$748	A2
Sheckell	Steven F.	SFS	Partner	10/10/2007	Review accounting for pension and OPEB agreement matters	1.8	\$575	\$1,035	A2
Simpson	Jamie	JS	Senior Manager	10/10/2007	Conf. call with B. Welsh, S. Sheckell A. Krabill and P. Chadha to discuss GenPact transition.	1.6	\$470	\$752	A2
Sheckell	Steven F.	SFS	Partner	10/11/2007	Review accounting for pension and OPEB agreement matters	1.2	\$575	\$690	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	10/12/2007	Review accounting for pension and OPEB agreement matters	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	10/15/2007	Discussion with M. Messina and S. Sheckell to discuss current BPO transition plans and the impact on our audit.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	10/15/2007	Review pension/OPEB accounting for Q3	1.2	\$575	\$690	A2
Simpson	Jamie	JS	Senior Manager	10/15/2007	Meeting with Delphi's Client Finance Council to discuss status of GenPact transition.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	10/15/2007	Discussion with B. Schaefer regarding Pension/OPEB comments.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	10/15/2007	Discussion with S. Sheckell regarding Pension/OPEB memo.	0.6	\$470	\$282	A2
Sheckell	Steven F.	SFS	Partner	10/16/2007	Review pension/OPEB accounting for Q3	0.6	\$575	\$345	A2
Simpson	Jamie	JS	Senior Manager	10/16/2007	Discussion with E. Clauson regarding Watson Wyatt results of remeasurement.	0.8	\$470	\$376	A2
Conat	Arthur L.	ALC	Executive Director	10/17/2007	Call regarding retirement plan curtailment issues.	0.5	\$525	\$263	A2
Conat	Arthur L.	ALC	Executive Director	10/17/2007	Review of the related accounting memo and calculations.	0.4	\$525	\$210	A2
Conat	Arthur L.	ALC	Executive Director	10/17/2007	Discussion with S. Sheckell and J. Simpson regarding pension curtailments.	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	Meeting with D. Bayles to discuss the planned trip to the India to discuss BPO transition plan.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	10/17/2007	Review GenPact transition topics for 2008	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	10/17/2007	Review pension/OPEB accounting for Q3	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	10/17/2007	Discussion with S. Sheckell and A. Conat regarding pension curtailments.	0.9	\$470	\$423	A2
Simpson	Jamie	JS	Senior Manager	10/17/2007	Discussion with S. Sheckell regarding pension curtailments.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	10/17/2007	Review of pension/OPEB remeasurement summaries from Watson Wyatt.	2.2	\$470	\$1,034	A2
Sheckell	Steven F.	SFS	Partner	10/18/2007	Review pension/OPEB accounting for Q3	2.6	\$575	\$1,495	A2
Simpson	Jamie	JS	Senior Manager	10/18/2007	Conf. call with S. Sheckell, K. Asher, J. Williams, E. Clauson and B. Schaefer to discuss pension curtailments.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	10/18/2007	Discussion with S. Sheckell and K. Asher regarding pension curtailments.	0.6	\$470	\$282	A2
Asher	Kevin F.	KFA	Partner	10/19/2007	Review of the accounting for the UAW MOU	2.9	\$770	\$2,233	A2
Conat	Arthur L.	ALC	Executive Director	10/19/2007	Call regarding retirement plan curtailment issues.	0.7	\$525	\$368	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Conat	Arthur L.	ALC	<b>Executive Director</b>	10/19/2007	Review of the related accounting memo and calculations.	0.8	\$525	\$420	A2
Asher	Kevin F.	KFA	<b>Partner</b>	10/22/2007	Review of the accounting for the UAW MOU agreement	1.8	\$770	\$1,386	A2
Asher	Kevin F.	KFA	<b>Partner</b>	10/22/2007	Review of the Delphi Pension/OPEB accounting memo	1.8	\$770	\$1,386	A2
Miller	Nicholas S.	NSM	<b>Manager</b>	10/23/2007	Preparation of agenda for S. Kane when he consults with Delphi on various hedge accounting topics.	1.1	\$330	\$363	A2
Ranney	Amber C.	ACR	<b>Senior</b>	10/23/2007	Dayton-Working with K. St. Romain to understand the Company's planned testing approach over receivables at GenPact.	0.5	\$300	\$150	A2
Simpson	Jamie	JS	<b>Senior Manager</b>	10/23/2007	Preparation of assistance listing for audit activities at GenPact.	2.9	\$470	\$1,363	A2
Asher	Kevin F.	KFA	<b>Partner</b>	10/24/2007	AHG - Review of an update related to the GMT800 cluster warranty reserve .	2.1	\$770	\$1,617	A2
Henning	Jeffrey M.	JMH	<b>Partner</b>	10/24/2007	AHG - Review of an update related to the GMT800 cluster warranty reserve .	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/24/2007	Research related to discontinued operation presentation for businesses to be sold, including gathering of comparable examples.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	<b>Partner</b>	10/24/2007	Review accounting for GM and MOU arrangements	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	<b>Senior Manager</b>	10/24/2007	Research on interest expense classification on unsecured debt.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	<b>Senior Manager</b>	10/24/2007	Discussions with S. Sheckell and K. Asher regarding pension/OPEB accounting memo.	0.9	\$470	\$423	A2
Simpson	Jamie	JS	<b>Senior Manager</b>	10/24/2007	Review of accounting for attrition buydowns.	1.1	\$470	\$517	A2
Asher	Kevin F.	KFA	<b>Partner</b>	10/25/2007	Review of accounting for the GM and UAW labor agreements	3.4	\$770	\$2,618	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/25/2007	Research related to discontinued operation presentation for businesses to be sold, including gathering of comparable examples.	0.7	\$470	\$329	A2
Sheckell	Steven F.	SFS	<b>Partner</b>	10/25/2007	Review accounting for GM and MOU arrangements	2.8	\$575	\$1,610	A2
Simpson	Jamie	JS	<b>Senior Manager</b>	10/25/2007	Meeting with J. Williams, T. Timko, A. Brazier, B. Schaefer, S. Sheckell and K. Asher to discuss GM agreement accounting.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	<b>Senior Manager</b>	10/25/2007	Review of GM agreement Q3 memo.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	<b>Senior Manager</b>	10/25/2007	Review of Pension/OPEB accounting memo.	2.3	\$470	\$1,081	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	10/26/2007	Review of accounting for the GM and UAW labor agreements	2.3	\$770	\$1,771	A2
Sheckell	Steven F.	SFS	Partner	10/26/2007	Review accounting for GM and MOU arrangements	1.4	\$575	\$805	A2
Simpson	Jamie	JS	Senior Manager	10/26/2007	Review of pension/OPEB memo.	0.8	\$470	\$376	A2
Welsh	Brian	BW	Partner	11/9/2007	Meeting with F. Degueldre, P. Formankova, and various Genpact to discuss plans for move of processes to Bucharest and Hyderabad.	1.4	\$575	\$805	A2
Welsh	Brian	BW	Partner	11/9/2007	Reporting results to E&Y Detroit regarding meeting with F. Degueldre, P. Formankova, and various Genpact to discuss plans for move of processes to Bucharest and Hyderabad.	0.6	\$575	\$345	A2
<b>A2 Corporate Project Total:</b>						<b>166.6</b>		<b>\$88,794</b>	
<b>Financial Remediation</b>									
Henning	Jeffrey M.	JMH	Partner	9/30/2007	Review inventory audit approach at Packard in view of material weakness and company remediation plans	1.2	\$575	\$690	A2
Henning	Jeffrey M.	JMH	Partner	10/1/2007	Review proposed approach to Packard inventory testing given SAP conversion and recent delays in the conversion process	1.6	\$575	\$920	A2
Asher	Kevin F.	KFA	Partner	10/2/2007	Review of status of remediation of tooling accounting material weakness	1.1	\$770	\$847	A2
Krabill	Aaron J.	AJK	Senior Manager	10/2/2007	Review of tooling review accounting summaries related to the remediation of the tooling material weakness.	1.8	\$470	\$846	A2
Marold	Erick W.	EWM	Senior	10/2/2007	Discussion with J. Simpson regarding controls not tested by management where reliance was to be placed.	0.9	\$300	\$270	A2
Marold	Erick W.	EWM	Senior	10/2/2007	Meeting with D. Bayles, K. St. Romain, J. Simpson and A. Krabill to discuss controls not tested by management where reliance was to be placed and demographic data remediation plan.	1.2	\$300	\$360	A2
Simpson	Jamie	JS	Senior Manager	10/2/2007	Thermal - Discussions with E. Marold and A. Krabill regarding test count tie in issue at divisions.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	10/2/2007	Discussion with E. Marold regarding controls not tested by management where reliance was to be placed.	0.9	\$470	\$423	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/2/2007	Meeting with D. Bayles, K. St. Romain, E. Marold and A. Krabill to discuss controls not tested by management where reliance was to be placed and demographic data remediation plan.	1.3	\$470	\$611	A2
Henning	Jeffrey M.	JMH	Partner	10/3/2007	Discussion with Delphi regarding remediation of material weakness at Packard and the potential inventory accounting risks in connection with the SAP implementation	1.9	\$575	\$1,093	A2
Miller	Nicholas S.	NSM	Manager	10/3/2007	Completion of Packard inventory audit strategy memo.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	10/3/2007	Discussion with A. Brazier on status of the remediation of the tooling material weakness.	0.7	\$330	\$231	A2
Nicol	Jeremy M.	JMN	Staff	10/3/2007	Thermal-Compiled template of information regarding the three plants for which we have been unsuccessful in performing the test count tie outs. These include Lockport, Kettering, and Delnosa 5/6.	1.8	\$220	\$396	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/4/2007	Packard - Meeting C. Zerull, T. Cooney and J. Dixon to discuss Q3 SAP implementation issues at Mexico East Plants.	5.1	\$470	\$2,397	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/4/2007	Packard - travel time to Warren, OH from Troy, MI to meet C. Zerull, T. Cooney and J. Dixon to discuss Q3 SAP implementation issues at Mexico East Plants.	4.1	*\$235	\$964	A2
Henning	Jeffrey M.	JMH	Partner	10/4/2007	Packard SAP inventory accounting issue review	1.6	\$575	\$920	A2
Horner	Kevin John	KJH	Senior	10/4/2007	Meeting with J. Simpson, M. Hatzfeld, N. Miller, M. Kearns, O. Saimoua, J. Nicol, and S. Craig to discuss issues of inventory test count tie outs across the Divisions.	1.1	\$250	\$275	A2
Krabill	Aaron J.	AJK	Senior Manager	10/4/2007	Conference call with A. Brazier, D. Bayles, K. St. Romain, N. Miller and representatives from each division to discuss the status of the tooling remediation plan and the results of the walkthrough procedures performed.	1.9	\$470	\$893	A2
Miller	Nicholas S.	NSM	Manager	10/4/2007	Travel time to Warren, OH from Troy, MI, in order to meet with Packard Management to address anomalies in inventory as a result of the SAP implementation.	4.0	*\$165	\$660	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/4/2007	Meeting with Packard and Corporate management to discuss the anomalies in inventory as a result of the SAP implementation.	2.9	\$330	\$957	A2
Nicol	Jeremy M.	JMN	Staff	10/4/2007	Compiled inventory data from miscellaneous divisions related to test count tie in issues at SAP locations.	0.7	\$220	\$154	A2
Nicol	Jeremy M.	JMN	Staff	10/4/2007	Thermal-Discussed inventory test count tie out issues with K. Horner	0.6	\$220	\$132	A2
Nicol	Jeremy M.	JMN	Staff	10/4/2007	Thermal-Discussed inventory tie out issues with J. Simpson and K. Horner.	1.3	\$220	\$286	A2
Saimoua	Omar Issam	OIS	Senior	10/4/2007	Powertrain - Attended a team discussion related to the API reconciliation issue.	1.1	\$250	\$275	A2
Saimoua	Omar Issam	OIS	Senior	10/4/2007	Powertrain - Discussed with M. Kloss the API tie out issue and requested supporting documents.	0.8	\$250	\$200	A2
Simpson	Jamie	JS	Senior Manager	10/4/2007	Meeting with K. Horner, J. Nicol, M. Hatzfeld, M. Kearns and O. Saimoua to discuss test count tie in issues at Thermal, Powertrain and E&S.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/5/2007	Meeting with T. Timko, J. Henning, C. Zerull, T. Cooney and J. Dixon to discuss Q3 SAP implementation issues at Mexico East Plants.	3.3	\$470	\$1,551	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/5/2007	Packsrd - Travel time from Warren, OH to Troy, MI to meet C. Zerull, T. Cooney and J. Dixon to discuss Q3 SAP implementation issues at Mexico East Plants.	4.2	*\$235	\$987	A2
Henning	Jeffrey M.	JMH	Partner	10/5/2007	Packard SAP inventory accounting issue review	3.4	\$575	\$1,955	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2007	Discussion with A. Brazier on the status of tooling remediation.	0.3	\$470	\$141	A2
Miller	Nicholas S.	NSM	Manager	10/5/2007	Travel time from Warren, OH to Troy, MI, in order to meet with Packard Management to address anomalies in inventory as a result of the SAP implementation.	3.2	*\$165	\$528	A2
Miller	Nicholas S.	NSM	Manager	10/5/2007	Meeting with Packard and Corporate management to discuss the anomalies in inventory as a result of the SAP implementation.	4.8	\$330	\$1,584	A2
Simpson	Jamie	JS	Senior Manager	10/5/2007	Discussion with M. Kearns regarding inventory test count tie in issue.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	10/5/2007	Preparation of summary of test count tie in issue at divisions.	1.3	\$470	\$611	A2
Henning	Jeffrey M.	JMH	Partner	10/7/2007	Review Packard division inventory analysis presentation and conference call with T. Timko	2.8	\$575	\$1,610	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	10/8/2007	Meetings held at Packard Division related to SAP implementation issues	2.5	\$575	\$1,438	A2
Marold	Erick W.	EWM	Senior	10/8/2007	Accumulation of information related to accounting for environmental remediation operation and maintenance costs by Delphi's peer group.	2.9	\$300	\$870	A2
Marold	Erick W.	EWM	Senior	10/8/2007	Met with K. St.Romain to discuss status of tooling remediation and use of management's testing for certain controls not currently tested by management.	1.6	\$300	\$480	A2
Miller	Nicholas S.	NSM	Manager	10/8/2007	Packard: Meeting with Packard and team management to further address the inventory accounting issues from the implementation of SAP.	0.6	\$330	\$198	A2
Nicol	Jeremy M.	JMN	Staff	10/8/2007	Thermal-Discussed additional audit requirements for the inventory API tie-out problems.	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/9/2007	Packard - Discussion with C. Zerrul related to Mexico East SAP inventory implementation issues.	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	10/9/2007	Debrief meeting with audit team re: Packard SAP implementation issues and development of strategy.	0.9	\$575	\$518	A2
Krabill	Aaron J.	AJK	Senior Manager	10/9/2007	Meeting with A. Brazier to discuss tooling remediation plans.	0.8	\$470	\$376	A2
Miller	Nicholas S.	NSM	Manager	10/9/2007	Packard: Meeting with Packard and team management to further address the inventory accounting issues from the implementation of SAP.	1.7	\$330	\$561	A2
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Thermal-Discussed Lockport inventory issue with J. Simpson.	0.2	\$220	\$44	A2
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Thermal-Email correspondence with N. Banks regarding Lockport screenshots related to Zapi_Comp Inventory tie out issue.	0.3	\$220	\$66	A2
Simpson	Jamie	JS	Senior Manager	10/9/2007	Discussion with N. Miller regarding inventory test count issue at plants.	0.4	\$470	\$188	A2
Henning	Jeffrey M.	JMH	Partner	10/10/2007	Conference call with Packard Division re: SAP inventory implementation issues and status of action steps	0.6	\$575	\$345	A2
Miller	Nicholas S.	NSM	Manager	10/10/2007	Meeting with J. Williams and J. Simpson to discuss the errors identified in the inventory test count tie-out process.	0.6	\$330	\$198	A2
Simpson	Jamie	JS	Senior Manager	10/10/2007	Meeting with J. Williams and N. Miller to discuss inventory test count issue	0.6	\$470	\$282	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	10/11/2007	Conference call with Packard Division re: SAP inventory implementation issues and status of action steps	1.4	\$575	\$805	A2
Krabill	Aaron J.	AJK	Senior Manager	10/11/2007	Meeting with A. Brazier to discuss tooling remediation plans.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	10/11/2007	Meeting with M. Fawcett and E. Marold to discuss revisions to the account reconciliation accounting policy.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	10/11/2007	Review of the revised account reconciliation accounting policy.	1.2	\$470	\$564	A2
Marold	Erick W.	EWM	Senior	10/11/2007	Attended a meeting with M. Fawcett, A. Krabill, N. Miller and C. Adams to discuss and review Delphi's proposed account reconciliation policy.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	10/11/2007	Packard: Meeting with Packard and team management to further address the inventory accounting issues from the implementation of SAP.	1.6	\$330	\$528	A2
Miller	Nicholas S.	NSM	Manager	10/12/2007	Preparation of Packard API scoping analysis.	0.9	\$330	\$297	A2
Miller	Nicholas S.	NSM	Manager	10/12/2007	Call with E&Y TSRS group and Packard management including C. Zerull, R. Heidenreich, and J. Dixon to determine the data analysis procedures to be done on SAP inventory due to the processing errors.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	10/12/2007	Preparation of action plans as a result of the October 11th meeting with Packard management on the SAP inventory problems.	0.3	\$330	\$99	A2
Henning	Jeffrey M.	JMH	Partner	10/14/2007	Review Packard Inventory observation planning memo	0.6	\$575	\$345	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/15/2007	Packard - Discussion with C. Zerrul and J. Dixon related to revised 2007 inventory audit approach due to unremediated material weakness.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/15/2007	Packard - Discussion with N. Miller and M. Pikos related to revised 2007 inventory audit approach due to unremediated material weakness.	1.4	\$470	\$658	A2
Henning	Jeffrey M.	JMH	Partner	10/15/2007	Conf. call with Packard Team re: SAP inventory issues	0.9	\$575	\$518	A2
Miller	Nicholas S.	NSM	Manager	10/15/2007	Completion of Packard physical inventory scoping procedures.	1.8	\$330	\$594	A2
Miller	Nicholas S.	NSM	Manager	10/15/2007	Re-write of the Packard inventory strategy memo as a result of the complications with the SAP implementation.	2.4	\$330	\$792	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/15/2007	Update call with J. Buser and C. Zerull to discuss the status of the Packard Q3 inventory review.	2.1	\$330	\$693	A2
Pikos	Matthew C.	MCP	Senior	10/15/2007	Meeting with N. Miller and M. Hatzfeld to discuss our audit strategy relating to testing the inventory at the Packard Division. Due to the material weakness relating to the legacy inventory system at the Packard division.	3.1	\$275	\$853	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2007	Packard inventory update provided to T. Timko related to divisional progress made towards reconciling third quarter Mexico east inventories.	0.8	\$470	\$376	A2
Henning	Jeffrey M.	JMH	Partner	10/16/2007	Review Packard Inventory observation planning memo	0.6	\$575	\$345	A2
Miller	Nicholas S.	NSM	Manager	10/16/2007	Update call with J. Buser and C. Zerull to discuss the status of the Packard Q3 inventory review.	0.9	\$330	\$297	A2
Henning	Jeffrey M.	JMH	Partner	10/17/2007	Conf. call re: Packard inventory data analytics results	1.1	\$575	\$633	A2
Marold	Erick W.	EWM	Senior	10/17/2007	E&S - Met with B. Berry and R. Hoffman to discuss issues related to physical inventory tie in procedures.	0.9	\$300	\$270	A2
Marold	Erick W.	EWM	Senior	10/17/2007	Participated in the Tooling Material Weakness update call to discuss remediation progress to date.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	10/17/2007	Re-write of the Packard inventory strategy memo as a result of the complications with the SAP implementation.	4.2	\$330	\$1,386	A2
Sheckell	Steven F.	SFS	Partner	10/17/2007	Review Packard material weakness status	1.2	\$575	\$690	A2
Henning	Jeffrey M.	JMH	Partner	10/18/2007	Conf. call with Delphi Packard team and Corporate re: results of Packard Q3 SAP inventory analysis	1.8	\$575	\$1,035	A2
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Meeting with A. Brazier to discuss the status of tooling material weakness remediation plans.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Tooling material weakness remediation conference call with A. Brazier, N. Miller, E. Marold, K. St. Romain and division accounting representatives to discuss the status of the Company's tooling remediation plans.	0.4	\$470	\$188	A2
Miller	Nicholas S.	NSM	Manager	10/18/2007	Conference call with J. Riedy, C. Zerull, T. Timko, J. Dixon and engagement team personnel to discuss the conclusions for Packard inventory adjustments for the quarter.	1.3	\$330	\$429	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/18/2007	Packard - Meeting with C. Zerull and J. Dixon to review the results of the SAP inventory adjustment review.	2.6	\$330	\$858	A2
Asher	Kevin F.	KFA	Partner	10/19/2007	Review of the procedures related to the Packard SAP issues	2.1	\$770	\$1,617	A2
Henning	Jeffrey M.	JMH	Partner	10/19/2007	Packard inventory audit approach review - SAP control weakness considerations	1.4	\$575	\$805	A2
Sheckell	Steven F.	SFS	Partner	10/19/2007	Review Packard material weakness status	0.6	\$575	\$345	A2
Asher	Kevin F.	KFA	Partner	10/22/2007	Review of Packard inventory material weakness testing approach	1.6	\$770	\$1,232	A2
Miller	Nicholas S.	NSM	Manager	10/22/2007	Update of Packard inventory audit strategy memo and attachments.	1.8	\$330	\$594	A2
Henning	Jeffrey M.	JMH	Partner	10/23/2007	Review of Packard inventory audit planning analysis that addresses the unique risks relative to the SAP implementation	1.6	\$575	\$920	A2
Miller	Nicholas S.	NSM	Manager	10/23/2007	Meeting with J. Henning to discuss the Packard inventory audit approach.	0.9	\$330	\$297	A2
Miller	Nicholas S.	NSM	Manager	10/23/2007	Review of the updated tooling framework to ensure that the control environment addresses the key risks driving the material weakness.	1.2	\$330	\$396	A2
Pikos	Matthew C.	MCP	Senior	10/23/2007	Packard - Meeting with J. Yuhasz to discuss the procedures that the plant personnel will follow during the annual physical inventory.	3.4	\$275	\$935	A2
Miller	Nicholas S.	NSM	Manager	10/24/2007	Update of Packard inventory audit strategy memo and attachments.	1.8	\$330	\$594	A2
Pikos	Matthew C.	MCP	Senior	10/24/2007	Due to the implementation of a new perpetual inventory system (SAP) at the Packard division, we must perform additional test of transactions procedures. This represents time spent obtaining the appropriate reports and selecting our additional sample.	0.9	\$275	\$248	A2
Pikos	Matthew C.	MCP	Senior	10/25/2007	Due to the implementation of a new perpetual inventory system (SAP) at the Packard division, we must perform additional test of transactions procedures. This represents time spent obtaining the appropriate reports and selecting our additional sample.	2.7	\$275	\$743	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	10/25/2007	Time spent documenting discussion with R Rossio of the Packard Division regarding the conversion of bill of material information from their old system to their new system.	1.6	\$275	\$440	A2
Pikos	Matthew C.	MCP	Senior	10/25/2007	Packard - Time spent meeting with R. Rossio of Delphi to discuss the conversion of the bill of material information from their old inventory system to their new system.	2.8	\$275	\$770	A2
Miller	Nicholas S.	NSM	Manager	10/26/2007	Meeting with D. Bayles, K. St. Romain, B. Garvey, J. Simpson and S. Pacella to discuss various SOX related items, included report testing, spreadsheet controls and deficiency aggregation.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	10/26/2007	Attend meeting with K. St.Romaine, D. Bayles, N. Miller, and J. Simpson to discuss report testing scope and strategy.	0.9	\$330	\$297	A2
Pikos	Matthew C.	MCP	Senior	10/26/2007	Due to the implementation of a new perpetual inventory system (SAP) at the Packard division, we must perform additional test of transactions procedures. This represents time spent obtaining the appropriate reports and selecting our additional sample.	2.2	\$275	\$605	A2
Simpson	Jamie	JS	Senior Manager	10/26/2007	Meeting with D. Bayles, K. St. Romain, N. Miller and S. Pacella to discuss Delphi's report testing scope.	1.1	\$470	\$517	A2
<b>A2 Financial Remediation Project Total:</b>						<b>153.2</b>		<b>\$59,776</b>	
<b>Fresh Start Accounting</b>									
Artale	Sabrina A.	SAA	Senior Manager	10/1/2007	Drafting of a memo related to fresh start accounting.	0.7	\$470	\$329	A2
Artale	Sabrina A.	SAA	Senior Manager	10/1/2007	Involvement in discussion regarding fresh start accounting topics.	0.7	\$470	\$329	A2
Asher	Kevin F.	KFA	Partner	10/1/2007	Research related to fresh start accounting matters related to fixed assets and spare parts	1.2	\$770	\$924	A2
Boehm	Michael J.	MJB	Manager	10/1/2007	Attended fresh start advisory forum with B. Murray and S. Sheckell.	6.1	\$330	\$2,013	A2
Ericson	Molly	ME	Manager	10/1/2007	Discussion with E&Y team related to fresh start accounting meeting and tax issues to be discussed.	0.9	\$550	\$495	A2
Ericson	Molly	ME	Manager	10/1/2007	Discussion with E&Y team related to fresh start accounting meeting and issues to be addressed.	1.1	\$550	\$605	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/1/2007	Review of draft KPMG valuation report to be used by Delphi for fresh start accounting.	1.1	\$470	\$517	A2
Sheckell	Steven F.	SFS	Partner	10/1/2007	Fresh start fixed asset scope discussion	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	10/1/2007	Fresh start research associated with emergence	4.4	\$575	\$2,530	A2
Ward	Richard D.	RDW	Executive Director	10/1/2007	Call with J. Whitson, B. Sparks, S. Gale, C. Tosto and D. Kelley to discuss agenda for meeting regarding tax provision issues related to fresh start.	0.7	\$750	\$525	A2
Abell Jr	Charles C.	CCA	Partner	10/2/2007	Call w/ D. Kelley, C. Tosto, and T. Tamer to discuss agenda for fresh start accounting meeting	1.1	\$825	\$908	A2
Artale	Sabrina A.	SAA	Senior Manager	10/2/2007	Conference call with J. Burns, J. Hendy and A. Krabill to discuss the status of our review of the KPMG fresh start valuation and provide and update on current status of the Company's emergence plan.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	10/2/2007	Research relating to tax treatment of discontinued operation presentation.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	10/2/2007	Conference call with J. Burns, J. Hendy and S. Artale to discuss the status of our review of the KPMG fresh start valuation and provide and update on current status of the Company's emergence plan.	0.6	\$470	\$282	A2
Tosto	Cathy I.	CIT	Partner	10/2/2007	Conference call with C. Abell, D. Kelley and T. Tamer around 141R and fresh start issues.	0.7	\$575	\$403	A2
Tosto	Cathy I.	CIT	Partner	10/2/2007	Preparation with T. Tamer and D. Kelley around bankruptcy emergence meeting	0.8	\$575	\$460	A2
Abell Jr	Charles C.	CCA	Partner	10/3/2007	Discussion w/ D. Kelley re: prep for meeting in Detroit w/client	0.9	\$825	\$743	A2
Asher	Kevin F.	KFA	Partner	10/3/2007	Research related to fresh start accounting matters related to fixed assets and spare parts	1.8	\$770	\$1,386	A2
Boehm	Michael J.	MJB	Manager	10/3/2007	Fresh Start - Revision to fixed asset scoping memorandum based on accounting policy changes.	0.8	\$330	\$264	A2
Ericson	Molly	ME	Manager	10/3/2007	Discussion with E&Y team related to fresh start accounting meeting and issues to be addressed.	0.7	\$550	\$385	A2
Hendy	James W.	JWH	Executive Director	10/3/2007	Fixed Asset Valuation Review - Fresh Start	2.0	\$525	\$1,050	A2
Krabill	Aaron J.	AJK	Senior Manager	10/3/2007	Meeting with B. Murray and M. Boehm to discuss revised accounting policies for fresh start accounting.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	10/3/2007	Review of open questions and responses from KPMG relating to fresh start fixed asset valuations.	1.6	\$470	\$752	A2
Sheckell	Steven F.	SFS	Partner	10/3/2007	Fresh start fixed asset scope discussion	1.8	\$575	\$1,035	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	10/3/2007	Review and discuss agenda for Friday's meeting with D. Kelley	0.9	\$575	\$518	A2
Tosto	Cathy I.	CIT	Partner	10/3/2007	Review and discuss NUBIL computation with M. Ericson.	0.8	\$575	\$460	A2
Tosto	Cathy I.	CIT	Partner	10/3/2007	Review 10-K and 10Q for estimation of NUBIL.	0.8	\$575	\$460	A2
Abell Jr	Charles C.	CCA	Partner	10/4/2007	Discussion w/ J. Whitson re: fresh start accounting considerations	0.6	\$825	\$495	A2
Berning	Sarah C.	SCB	Staff	10/4/2007	Work on fresh start tax presentation per D. Kelley.	0.8	\$140	\$112	A2
Miller	Leigh S.	LSM	Partner	10/4/2007	Reviewed SAS Review memo and analysis with J. Burns in connection with the Delphi Fresh Start Accounting.	1.0	\$575	\$575	A2
Tosto	Cathy I.	CIT	Partner	10/4/2007	Review and revise slides/agenda for Oct 5th mtg.	1.1	\$575	\$633	A2
Ward	Richard D.	RDW	Executive Director	10/4/2007	Travel time from Atlanta to Troy, MI for fresh start meeting	3.6	*\$375	\$1,350	A2
Abell Jr	Charles C.	CCA	Partner	10/5/2007	Client meeting re: Fresh start tax accounting	3.4	\$825	\$2,805	A2
Asher	Kevin F.	KFA	Partner	10/5/2007	Review of fresh start project related to accounting for income taxes	1.4	\$770	\$1,078	A2
Tosto	Cathy I.	CIT	Partner	10/5/2007	Fresh start meeting with B. Dellinger, T. Tamer, J. Williams, J. Whitson and various members of the Delphi tax staff and E&Y.	2.9	\$575	\$1,668	A2
Tosto	Cathy I.	CIT	Partner	10/5/2007	Prepare for Delphi fresh start meeting.	1.6	\$575	\$920	A2
Ward	Richard D.	RDW	Executive Director	10/5/2007	Follow-up meeting with S. Gale	0.5	\$750	\$375	A2
Ward	Richard D.	RDW	Executive Director	10/5/2007	Meeting with Delphi management and E&Y team to discuss tax provision matters.	2.4	\$750	\$1,800	A2
Ward	Richard D.	RDW	Executive Director	10/5/2007	Meeting with E&Y team to prepare for tax provision fresh start meeting with management	1.2	\$750	\$900	A2
Ward	Richard D.	RDW	Executive Director	10/5/2007	Travel time from Troy, MI to Atlanta for fresh start meeting	4.4	*\$375	\$1,650	A2
Abell Jr	Charles C.	CCA	Partner	10/8/2007	Review of SOP 90-7 issues and differences ref: 141 R	1.1	\$825	\$908	A2
Boehm	Michael J.	MJB	Manager	10/8/2007	Revisions to fixed asset scoping memo.	1.1	\$330	\$363	A2
Ericson	Molly	ME	Manager	10/8/2007	Discussion with E&Y team related to fresh start accounting meeting and issues to be addressed.	0.2	\$550	\$110	A2
Krabill	Aaron J.	AJK	Senior Manager	10/8/2007	Review of the revised version of the fresh start fixed asset accounting memo.	0.3	\$470	\$141	A2
Boehm	Michael J.	MJB	Manager	10/9/2007	Conference call with S. Artale, J. Burns and A. Krabill to discuss status of fresh start accounting project/KPMG valuation.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	10/9/2007	Revisions to fixed asset scoping memo.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/9/2007	Conference call with J. Burns, S. Artale and M. Boehm to discuss the status of our review of Delphi fresh start valuation.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	10/9/2007	Review of the revised fresh start accounting timeline.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	10/9/2007	Review of the revised version of the fresh start fixed asset accounting memo.	0.9	\$470	\$423	A2
Tosto	Cathy I.	CIT	Partner	10/9/2007	Meeting with T. Tamer to discuss needs related to emergence issues	2.1	\$575	\$1,208	A2
Ward	Richard D.	RDW	Executive Director	10/9/2007	Call with D. Kelley, C. Tosto and others regarding fresh start accounting.	0.6	\$750	\$450	A2
Boehm	Michael J.	MJB	Manager	10/10/2007	Coordination of fresh start valuation update meeting with KPMG and TAS.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	10/10/2007	Met with B. Murray and A. Krabill to update fresh start valuation process.	0.8	\$330	\$264	A2
Krabill	Aaron J.	AJK	Senior Manager	10/10/2007	Meeting with B. Murray and M. Boehm to discuss the status of various fresh start accounting matters.	1.2	\$470	\$564	A2
Boehm	Michael J.	MJB	Manager	10/11/2007	Coordination of fresh start valuation update meeting with KPMG and TAS.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/11/2007	Prepared fresh start accounting issues tracker.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/12/2007	Met with B. Murray and A. Krabill to discuss other asset/other liability scoping process.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	10/12/2007	Review of material provided by B. Murray in preparation for other asset/other liability scoping meeting.	0.6	\$330	\$198	A2
Kelley	Daniel F.	DFK	Partner	10/12/2007	Meeting with T. Tamer to discuss fresh start process	2.1	\$575	\$1,208	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2007	Meeting with B. Murray and M. Boehm to discuss the valuation of other assets and liabilities for fresh start accounting.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2007	Review of the details of the Company's proposal for the valuation of other assets and liabilities for fresh start accounting.	2.1	\$470	\$987	A2
Artale	Sabrina A.	SAA	Senior Manager	10/15/2007	SAS review - review of questions with specialist.	0.9	\$470	\$423	A2
Boehm	Michael J.	MJB	Manager	10/15/2007	Conference call with KPMG and S. Artale to discuss open questions regarding various valuation methodology topics.	1.3	\$330	\$429	A2
Kelley	Daniel F.	DFK	Partner	10/15/2007	Meeting with T. Tamer to discuss workplan.	1.9	\$575	\$1,093	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/15/2007	Meeting with B. Murray and M. Boehm to discuss the Company's approach for valuation of other assets and liabilities in fresh start accounting.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	10/15/2007	Review of the other assets and liability valuation review performed for fresh start accounting.	0.4	\$470	\$188	A2
Tosto	Cathy I.	CIT	Partner	10/15/2007	Debrief with D. Kelley regarding his discussion with T. Tamer on what assistance they need from E&Y and specific tasks, team members related to emergence/fresh start accounting	0.4	\$575	\$230	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2007	Discussion of various fresh start valuation issues with N. McNamara.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2007	Meeting with M. Boehm to discuss the status of the fresh start M&E valuation review.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2007	Review and revisions to the fresh start accounting fee estimates and related presentation.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2007	Review and revisions to the fresh start fixed asset scoping accounting memo.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2007	Review of the other assets and liability valuation review performed for fresh start accounting.	1.1	\$470	\$517	A2
Abell Jr	Charles C.	CCA	Partner	10/17/2007	Discussion w/ P. Herschberger re: valuation allowance considerations	0.9	\$825	\$743	A2
Abell Jr	Charles C.	CCA	Partner	10/17/2007	Valuation allowance discussion w/ D. Kelley	0.5	\$825	\$413	A2
Boehm	Michael J.	MJB	Manager	10/17/2007	Made revisions to fresh start fee estimate presentation based on revision to projected emergence date.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	10/17/2007	Weekly fresh start status update meeting with B. Murray.	0.4	\$330	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	Meeting with B. Murray and M. Boehm to discuss the status of various fresh start accounting issues.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	Review and revisions to the fresh start fixed asset scoping accounting memo.	1.2	\$470	\$564	A2
Boehm	Michael J.	MJB	Manager	10/18/2007	Met with S. Sheckell, K. Asher and A. Krabill to discuss fresh start fee estimate.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	10/18/2007	Preparation of fresh start accounting fee estimate presentation and budget.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	10/18/2007	Met with A. Krabill and S. Sheckell to discuss fixed asset scoping memorandum.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	10/18/2007	Revisions to fixed asset scoping memo based on discussions with S. Sheckell and A. Krabill.	1.3	\$330	\$429	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Meeting with K. Asher, S. Sheckell and M. Boehm to discuss the fresh start accounting fee estimate and related presentation.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Meeting with N. McNamara, K. Voight, W. Tilotti and J. Williams to discuss environmental impacts on the valuation of land for fresh start accounting.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Review and revise the fresh start accounting fee estimates and related presentation.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Review and revise the fresh start fixed asset scoping accounting memo.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	10/18/2007	Review of material for the meeting to discuss the impact of environmental reserves on the valuation of land for fresh start accounting.	0.6	\$470	\$282	A2
Sheckell	Steven F.	SFS	Partner	10/18/2007	Review fixed assets scoping memo for fresh start	1.8	\$575	\$1,035	A2
Tosto	Cathy I.	CIT	Partner	10/18/2007	Kick off meeting with T. Tamer, M. Lewis and other members of the core team for deferred tax project and fresh start tax accounting	1.7	\$575	\$978	A2
Tosto	Cathy I.	CIT	Partner	10/18/2007	Prepare for kickoff mtg	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	10/18/2007	Discuss steering restructuring announced in bankruptcy news with M. Mukhtar	0.3	\$575	\$173	A2
Boehm	Michael J.	MJB	Manager	10/19/2007	Revisions to fixed asset scoping memo based on discussions with S. Sheckell and A. Krabill.	0.6	\$330	\$198	A2
Hegelmann	Julie Ann	JAH	Manager	10/19/2007	Review audit and accounting guidance and related to interior transaction for 2007	1.6	\$330	\$528	A2
Sheckell	Steven F.	SFS	Partner	10/19/2007	Review fixed assets scoping memo for fresh start	0.9	\$575	\$518	A2
Tosto	Cathy I.	CIT	Partner	10/19/2007	Discontinued operations - review FRD and FAS 109 for disclosure requirements.	2.1	\$575	\$1,208	A2
Tosto	Cathy I.	CIT	Partner	10/19/2007	Debrief with D. Kelley on fresh start meeting and workstreams	0.6	\$575	\$345	A2
Conat	Arthur L.	ALC	Executive Director	10/22/2007	Review of accounting for the reorganization including accounting treatment, discount rates and also accounting for alternative investments	2.7	\$525	\$1,418	A2
Tosto	Cathy I.	CIT	Partner	10/22/2007	Review fresh start workplan and prepare comments	1.4	\$575	\$805	A2
Tosto	Cathy I.	CIT	Partner	10/22/2007	Review 8-k filing related to bankruptcy hearing	0.3	\$575	\$173	A2
Asher	Kevin F.	KFA	Partner	10/23/2007	Research related to fresh start accounting matters	1.4	\$770	\$1,078	A2
Tosto	Cathy I.	CIT	Partner	10/23/2007	Discontinued operations - discuss with M. Fitzpatrick and review literature accordingly.	1.5	\$575	\$863	A2
Asher	Kevin F.	KFA	Partner	10/24/2007	Research related to fresh start accounting matters	2.2	\$770	\$1,694	A2
Boehm	Michael J.	MJB	Manager	10/24/2007	Weekly meeting with B. Murray to discuss fresh start valuation issues.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Conat	Arthur L.	ALC	<b>Executive Director</b>	10/24/2007	Review of accounting for the reorganization including accounting treatment, discount rates and also accounting for alternative investments	3.6	\$525	\$1,890	A2
Hegelmann	Julie Ann	JAH	<b>Manager</b>	10/24/2007	Research discontinued operations presentation in preparation of year end disclosures.	1.1	\$330	\$363	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/24/2007	Fresh start status update meeting with B. Murray and M. Boehm.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/24/2007	Meeting with J. Williams, A. Brazier, K. Voigt, B. Murray and S. Sheckell to discuss the fresh start valuation of the GM subsidy.	1.4	\$470	\$658	A2
Sheckell	Steven F.	SFS	<b>Partner</b>	10/24/2007	Discuss GM customer intangible with J. Williams and A. Brazier	1.2	\$575	\$690	A2
Tosto	Cathy I.	CIT	<b>Partner</b>	10/24/2007	Discuss comments to fresh start workplan with D. Kelley and transmit to T. Tamer	0.4	\$575	\$230	A2
Artale	Sabrina A.	SAA	<b>Senior Manager</b>	10/25/2007	Internal meeting and advisory call to discuss various fresh start accounting topics.	0.6	\$470	\$282	A2
Asher	Kevin F.	KFA	<b>Partner</b>	10/25/2007	Fresh start accounting advisory meeting	2.1	\$770	\$1,617	A2
Asher	Kevin F.	KFA	<b>Partner</b>	10/25/2007	Research related to fresh start accounting matters	1.1	\$770	\$847	A2
Boehm	Michael J.	MJB	<b>Manager</b>	10/25/2007	Modifications to Fresh Start fixed asset scoping memorandum based on K. Asher review comments.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	<b>Manager</b>	10/25/2007	Preparation of fee estimate budget/presentation for fresh start accounting.	0.4	\$330	\$132	A2
Conat	Arthur L.	ALC	<b>Executive Director</b>	10/25/2007	Review of accounting for the reorganization including accounting treatment, discount rates and also accounting for alternative investments	2.2	\$525	\$1,155	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/25/2007	Attendance at the fresh start advisory committee meeting. In attendance B. Murray, J. Williams, T. Timko, J. Riedy, T. Lewis, T. Tammer, J. Whitson, M. Moeb, K. Voight, K. Asher, S. Sheckell and J. Garret.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/25/2007	Fresh start tax meeting to discuss the Company's current time line and tax related items with C. Tosto, L. Fisher, N. McNamara, B. Murray, J. Williams, and T. Tamer.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/25/2007	Meeting with B. Murray and M. Boehm to discuss the data provided to Rothchild for the fresh start valuation.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/25/2007	Review of valuation data provided to Rothchild for use in the preparation of their valuation for fresh start.	1.8	\$470	\$846	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	10/25/2007	Attend fresh start meeting	0.8	\$575	\$460	A2
Sheckell	Steven F.	SFS	Partner	10/25/2007	Discuss GM customer intangible with J. Williams and A. Brazier	1.4	\$575	\$805	A2
Tosto	Cathy I.	CIT	Partner	10/25/2007	Fresh start advisory meeting	0.8	\$575	\$460	A2
Tosto	Cathy I.	CIT	Partner	10/25/2007	Meeting with deferred tax core team	1.1	\$575	\$633	A2
Tosto	Cathy I.	CIT	Partner	10/25/2007	Review materials in prep of advisory committee mtg	0.2	\$575	\$115	A2
Conat	Arthur L.	ALC	Executive Director	10/26/2007	Review of accounting for the reorganization including accounting treatment, discount rates and also accounting for alternative investments	2.0	\$525	\$1,050	A2
Krabill	Aaron J.	AJK	Senior Manager	10/26/2007	Review of fresh start tax dry run scope of procedures and workplan.	1.3	\$470	\$611	A2
Tosto	Cathy I.	CIT	Partner	10/26/2007	Review audit and accounting guidance and related to interior transaction for 2007	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	Partner	10/26/2007	Discuss int'l structure plan with M. Mukhtar.	0.4	\$575	\$230	A2
<b>A2 Fresh Start Accounting Project Total:</b>						<b>151.1</b>		<b>\$79,845</b>	
<b>Furukawa</b>									
Miller	Nicholas S.	NSM	Manager	10/22/2007	Completion of GAAP checklist for the Furukawa financial statements.	3.2	\$330	\$1,056	A2
Miller	Nicholas S.	NSM	Manager	10/22/2007	Review of 2006 audit workpapers.	2.1	\$330	\$693	A2
<b>A2 Furukawa Project Total:</b>						<b>5.3</b>		<b>\$1,749</b>	
<b>Interiors</b>									
Nicol	Jeremy M.	JMN	Staff	10/1/2007	Interior-Cleared fixed asset review notes.	0.9	\$220	\$198	A2
Nicol	Jeremy M.	JMN	Staff	10/1/2007	Interior-Discussed interior open items with M. Rothmund.	0.4	\$220	\$88	A2
Rasmussen	Kyle M.	KMR	Staff	10/1/2007	Agreeing the prior year TB to the prior year Column of the current year audit TB	2.3	\$140	\$322	A2
Simpson	Jamie	JS	Senior Manager	10/1/2007	Review of Interiors Accounts Payable substantive testing.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2007	Review of technical accounting memo prepared by Corporate accounting related to Saltillo divestiture.	1.4	\$470	\$658	A2
Nicol	Jeremy M.	JMN	Staff	10/2/2007	Interior-Discussed interim audit status with J. Simpson.	0.4	\$220	\$88	A2
Nicol	Jeremy M.	JMN	Staff	10/2/2007	Interior-Discussed interim status and procedures with M. Rothmund.	0.7	\$220	\$154	A2
Nicol	Jeremy M.	JMN	Staff	10/2/2007	Interior-Performed fixed asset substantive procedures.	1.1	\$220	\$242	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	10/2/2007	Interior-Discussion with T. Torge regarding the additions testing.	0.4	\$220	\$88	A2
Burks	Julie A.	JAB	Staff	10/3/2007	Prepared for Vandalia inventory observation - reviewed documentation.	0.8	\$140	\$112	A2
Burks	Julie A.	JAB	Staff	10/3/2007	Call with K. Horner regarding Vandalia inventory observation.	0.7	\$140	\$98	A2
Nicol	Jeremy M.	JMN	Staff	10/4/2007	Interior-Compiled and organized workpapers.	0.9	\$220	\$198	A2
Nicol	Jeremy M.	JMN	Staff	10/4/2007	Interiors-Discussed open items with J. Simpson.	0.3	\$220	\$66	A2
Nicol	Jeremy M.	JMN	Staff	10/8/2007	Interior-Discussed needed SAP Zapi screenshots with B. Eggert.	0.4	\$220	\$88	A2
Nicol	Jeremy M.	JMN	Staff	10/10/2007	Interior-Discussed additions testing with T. Torge.	0.6	\$220	\$132	A2
Nicol	Jeremy M.	JMN	Staff	10/11/2007	Interior-Performed additions testing.	1.4	\$220	\$308	A2
Slay	Jonathan C.	JCS	Staff	10/11/2007	Inventory observation prep for Vandalia - planning w/ E&Y staff and senior	0.6	\$220	\$132	A2
Slay	Jonathan C.	JCS	Staff	10/13/2007	Inventory observation - Vandalia, OH.	6.9	\$220	\$1,518	A2
Slay	Jonathan C.	JCS	Staff	10/13/2007	Inventory observation - Vandalia, OH.	2.9	\$220	\$638	A2
Nicol	Jeremy M.	JMN	Staff	10/15/2007	Interior-Met with E. Marold & K. Gerber regarding tooling testing.	0.6	\$220	\$132	A2
Nicol	Jeremy M.	JMN	Staff	10/15/2007	Interior-Met with J. Simpson, M. Rothmund, and K. Gerber to discuss interim audit procedures.	1.2	\$220	\$264	A2
Nicol	Jeremy M.	JMN	Staff	10/15/2007	Interior-Performed receivables reserve testing.	1.2	\$220	\$264	A2
Slay	Jonathan C.	JCS	Staff	10/15/2007	Inventory observation - Vandalia OH wrap-up	0.6	\$220	\$132	A2
Nicol	Jeremy M.	JMN	Staff	10/16/2007	Interior-Met with B. Kolb regarding interim support requests.	0.4	\$220	\$88	A2
Nicol	Jeremy M.	JMN	Staff	10/16/2007	Interior-Performed receivables reserve substantive procedures.	2.6	\$220	\$572	A2
Simpson	Jamie	JS	Senior Manager	10/16/2007	Review of Interiors AR confirmation testing.	1.8	\$470	\$846	A2
Slay	Jonathan C.	JCS	Staff	10/16/2007	Inventory observation - Vandalia, OH.	0.2	\$220	\$44	A2
Nicol	Jeremy M.	JMN	Staff	10/17/2007	Interior-Documented results of meeting with J. Jurasek.	1.7	\$220	\$374	A2
Slay	Jonathan C.	JCS	Staff	10/17/2007	Inventory observation - Vandalia, OH.	1.0	\$220	\$220	A2
Nicol	Jeremy M.	JMN	Staff	10/18/2007	Interior-Discussed controls testing and receivables reserve testing with K. Gerber.	1.2	\$220	\$264	A2
Nicol	Jeremy M.	JMN	Staff	10/18/2007	Interior-Discussed fixed asset review notes with K. Gerber.	0.8	\$220	\$176	A2
Nicol	Jeremy M.	JMN	Staff	10/18/2007	Interior-Performed receivable reserve testing.	3.3	\$220	\$726	A2
Nicol	Jeremy M.	JMN	Staff	10/19/2007	Interior-Met with B. Kolb to discuss reserves follow-up questions.	1.1	\$220	\$242	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	10/19/2007	Interior-Met with J. Jurasek to discuss the reserve walkthrough.	0.7	\$220	\$154	A2
Nicol	Jeremy M.	JMN	Staff	10/19/2007	Interior-Performed reserve walkthrough and controls testing.	1.9	\$220	\$418	A2
Nicol	Jeremy M.	JMN	Staff	10/22/2007	Interior-Performed receivable reserve substantive procedures and walkthroughs.	3.8	\$220	\$836	A2
Nicol	Jeremy M.	JMN	Staff	10/23/2007	Interior-Performed inventory reserve procedures.	2.1	\$220	\$462	A2
Rothmund	Mario Valentin	MVR	Senior	10/23/2007	Prepared Interior's FG analysis	2.2	\$275	\$605	A2
Nicol	Jeremy M.	JMN	Staff	10/24/2007	Interior-Documented accounts receivable reserve walkthrough.	1.3	\$220	\$286	A2
Nicol	Jeremy M.	JMN	Staff	10/24/2007	Interior-Performed accounts receivable reserve procedures.	0.6	\$220	\$132	A2
Nicol	Jeremy M.	JMN	Staff	10/24/2007	Interior-Completion of fixed asset audit procedures.	1.1	\$220	\$242	A2
Rothmund	Mario Valentin	MVR	Senior	10/24/2007	Audit of the Interior legal reserve as of 9/30/2007. Audit included review of the detail of the reserve.	1.2	\$275	\$330	A2
Rothmund	Mario Valentin	MVR	Senior	10/24/2007	Prepared Interior's FG analysis	4.8	\$275	\$1,320	A2
Slay	Jonathan C.	JCS	Staff	10/24/2007	Final review of packet sent to corporate for Vandalia OH inventory	0.3	\$220	\$66	A2
Nicol	Jeremy M.	JMN	Staff	10/25/2007	Interiors-Met with D. Conlon regarding inventory reserve procedures.	1.3	\$220	\$286	A2
Nicol	Jeremy M.	JMN	Staff	10/25/2007	Interior-Performed inventory reserve procedures.	3.6	\$220	\$792	A2
Ranney	Amber C.	ACR	Senior	10/25/2007	Following-up on open items for Interiors AR Confirmation Testing at Dayton.	0.6	\$300	\$180	A2
Nicol	Jeremy M.	JMN	Staff	10/26/2007	Interior-Discussed controls testing with D. Praus.	0.4	\$220	\$88	A2
Nicol	Jeremy M.	JMN	Staff	10/26/2007	Interior-Performed LCM reserve procedures.	2.1	\$220	\$462	A2
Nicol	Jeremy M.	JMN	Staff	10/26/2007	Interior-Performed LCM Reserve testing.	2.2	\$220	\$484	A2
<b>A2 Interiors Project Total:</b>						<b>71.4</b>		<b>\$16,803</b>	
<b>IT Remediation</b>									
Ciungu	Roxana M.	RMC	Staff	10/3/2007	Meeting with CSC team and G. Muma to go over evidence needed to close logical access exceptions.	2.3	\$220	\$506	A2
Ciungu	Roxana M.	RMC	Staff	10/10/2007	Evaluate response received for logical access exceptions and follow-up with the CSC team accordingly.	2.2	\$220	\$484	A2
Ciungu	Roxana M.	RMC	Staff	10/12/2007	Posted China testing deficiencies to the issue track.	0.8	\$220	\$176	A2
Huffman	Derek T.	DTH	Senior	10/12/2007	Review of identified deficiencies in SAP testing	0.6	\$300	\$180	A2
Ciungu	Roxana M.	RMC	Staff	10/15/2007	Posted SAP logical access deficiencies to the Delphi issue track.	0.6	\$220	\$132	A2
Huffman	Derek T.	DTH	Senior	10/18/2007	Meeting with R. Ciungu to review program change and batch job testing exceptions for SAP audit	0.6	\$300	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	10/25/2007	Call with S. Pacella and M. Zaveri regarding SAP deficiencies in logical access.	1.1	\$220	\$242	A2
Ciungu	Roxana M.	RMC	Staff	10/25/2007	Prepare email to M. Zaveri with documentation available in regards to the SAP logical access deficiencies.	0.7	\$220	\$154	A2
Pacella	Shannon M.	SMP	Manager	10/25/2007	Meeting with R. Ciungu and M. Zaveri to discuss E&Y identified deficiencies for SAP.	0.7	\$330	\$231	A2
<b>A2 IT Remediation Project Total:</b>						<b>9.6</b>		<b>\$2,285</b>	
<b>Saginaw 2007 Audit</b>									
Chamarro	Destiny D.	DDC	Senior	9/29/2007	Steering-Roundtrip travel time from Lake Orion, MI to Saginaw, MI to observe Annual Physical Inventory.	3.2	*\$125	\$400	A2
Chamarro	Destiny D.	DDC	Senior	9/29/2007	Steering-Observed the Annual Physical Inventory for plants 4,5,6 and 7 in Saginaw, MI.	8.8	\$250	\$2,200	A2
Craig	Tashawna N.	TNC	Staff	9/29/2007	Steering Inventory Observation (Plants 4,5,6, and 7)	12.0	\$220	\$2,640	A2
McFarland	Mimi M.	MMM	Staff	9/29/2007	Roundtrip travel to Athens, AL from Birmingham, AL for physical inventory procedures.	3.9	*\$110	\$429	A2
McFarland	Mimi M.	MMM	Staff	9/29/2007	Conducting physical inventory procedures at Delphi Plant 23.	4.1	\$220	\$902	A2
Rasmussen	Kyle M.	KMR	Staff	10/1/2007	Saginaw - Agreeing the TB from 2006 to the cash flow model	2.3	\$140	\$322	A2
Craig	Tashawna N.	TNC	Staff	10/2/2007	Interim testing of Accounts Receivable	2.6	\$220	\$572	A2
Craig	Tashawna N.	TNC	Staff	10/2/2007	Interim Testing of Inventory	4.6	\$220	\$1,012	A2
McFarland	Mimi M.	MMM	Staff	10/2/2007	Audit documentation of the Delphi Physical Inventory conducted on Plant 21 and Plant 23.	2.0	\$220	\$440	A2
Boehm	Michael J.	MJB	Manager	10/3/2007	Saginaw Audit - Coordination of 2007 interim audit procedures with D. Chamarro and K. Tau.	0.4	\$330	\$132	A2
Chamarro	Destiny D.	DDC	Senior	10/3/2007	Steering-Discussed planning documents with S. Craig in preparation for fieldwork.	1.4	\$250	\$350	A2
Chamarro	Destiny D.	DDC	Senior	10/3/2007	Steering-Updated 9/30/2007 client assistance listing in preparation to send to the client.	0.6	\$250	\$150	A2
Craig	Tashawna N.	TNC	Staff	10/3/2007	Interim testing of Accounts Receivable	4.6	\$220	\$1,012	A2
Craig	Tashawna N.	TNC	Staff	10/3/2007	Interim Testing of Inventory	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Senior	10/4/2007	Steering-Discussed planning documents with S. Craig in preparation for fieldwork.	0.6	\$250	\$150	A2
Boehm	Michael J.	MJB	Manager	10/8/2007	Travel time roundtrip for Saginaw site visit.	0.8	*\$165	\$132	A2
Boehm	Michael J.	MJB	Manager	10/8/2007	Saginaw - Met with J. Perkins to discuss 2007 audit timing and team.	0.3	\$330	\$99	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/8/2007	Saginaw - Met with S. Craig, K. Tau and A. Mackenzie to discuss roles and timing of 2007 Steering carve-out audit.	0.8	\$330	\$264	A2
Craig	Tashawna N.	TNC	Staff	10/8/2007	Interim Testing of Accounts Receivable	5.2	\$220	\$1,144	A2
Craig	Tashawna N.	TNC	Staff	10/8/2007	Met with B. Krauseneck to discuss Client Assistance Listing	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	10/8/2007	Met with Delphi team to discuss audit for Interim testing of Steering division	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	10/8/2007	Reviewed prior year workpapers to obtain an understanding of Accounts Receivable testing.	0.8	\$220	\$176	A2
Mackenzie	Andrew M.	AMM	Staff	10/8/2007	Plugging data from trial balance into all the various lead sheets and looking for discrepancies.	2.9	\$140	\$406	A2
Mackenzie	Andrew M.	AMM	Staff	10/8/2007	Reformatting lead sheets and highlighting discrepancies.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	10/8/2007	Reviewing prior year A/P procedures to better gain an understanding.	2.4	\$140	\$336	A2
Tau	King-Sze	KST	Senior	10/8/2007	Steering - Communication with A. Mackenzie on how to set up lead sheets.	0.7	\$300	\$210	A2
Tau	King-Sze	KST	Senior	10/8/2007	Steering - Discussion with M. Boehm regarding our strategy of control testing.	0.3	\$300	\$90	A2
Tau	King-Sze	KST	Senior	10/8/2007	Steering - Explaining to A. Mackenzie on procedures for prepaid expenses and other assets.	0.9	\$300	\$270	A2
Tau	King-Sze	KST	Senior	10/8/2007	Steering - Review documents received for interim audit and update client assistant list accordingly.	2.9	\$300	\$870	A2
Tau	King-Sze	KST	Senior	10/8/2007	Steering - Updating client assistant list with B. Krauseneck.	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	10/9/2007	Saginaw - Review of Steering work program for 2007.	0.6	\$330	\$198	A2
Craig	Tashawna N.	TNC	Staff	10/9/2007	Interim Testing of Accounts Receivable.	6.6	\$220	\$1,452	A2
Craig	Tashawna N.	TNC	Staff	10/9/2007	Interim testing of Intercompany account.	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	10/9/2007	Met with D.Gustin to discuss Interim testing of Accounts Receivable.	0.8	\$220	\$176	A2
Mackenzie	Andrew M.	AMM	Staff	10/9/2007	Plugging data from trial balance into all the various lead sheets and looking for discrepancies.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	10/9/2007	Tied A/R Samples to shipping and cash receipts.	5.4	\$140	\$756	A2
Mackenzie	Andrew M.	AMM	Staff	10/9/2007	Reviewing prior year A/P procedures to better gain an understanding.	2.1	\$140	\$294	A2
McFarland	Mimi M.	MMM	Staff	10/9/2007	Documentation for Plant 21 Inventory Observation (preparing memo and checklist required).	1.6	\$220	\$352	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
McFarland	Mimi M.	MMM	Staff	10/9/2007	Documentation for Plant 23 Inventory Observation for Delphi Corp (preparing memos and inventory observation checklist).	1.4	\$220	\$308	A2
Nicol	Jeremy M.	JMN	Staff	10/9/2007	Saginaw-Pulled sales figures from Hyperion.	0.2	\$220	\$44	A2
Tau	King-Sze	KST	Senior	10/9/2007	Steering - Explaining procedures and documents received on accounts payable to A. Mackenzie.	1.6	\$300	\$480	A2
Tau	King-Sze	KST	Senior	10/9/2007	Steering - Explaining to A. Mackenzie procedures for prepaid expenses and other assets.	1.6	\$300	\$480	A2
Tau	King-Sze	KST	Senior	10/9/2007	Steering - Review documents received for interim audit and update client assistant list accordingly.	1.1	\$300	\$330	A2
Tau	King-Sze	KST	Senior	10/9/2007	Steering - Review prepaid documentations.	1.7	\$300	\$510	A2
Craig	Tashawna N.	TNC	Staff	10/10/2007	Interim testing of Accounts Receivable	6.8	\$220	\$1,496	A2
Craig	Tashawna N.	TNC	Staff	10/10/2007	Interim testing of Intercompany account	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	10/10/2007	Met with B. Krauseneck to discuss Client Assistance Listing.	0.8	\$220	\$176	A2
Mackenzie	Andrew M.	AMM	Staff	10/10/2007	Received instructions from K. Tau on testing A/P.	1.6	\$140	\$224	A2
Mackenzie	Andrew M.	AMM	Staff	10/10/2007	Tied A/R Samples to shipping and cash receipts.	2.4	\$140	\$336	A2
Mackenzie	Andrew M.	AMM	Staff	10/10/2007	Worked on the various A/P audit procedures.	3.9	\$140	\$546	A2
Tau	King-Sze	KST	Senior	10/10/2007	Steering - Explaining procedures and documents received on accounts payable to A. Mackenzie.	1.4	\$300	\$420	A2
Tau	King-Sze	KST	Senior	10/10/2007	Steering - Explaining to A. Mackenzie how to perform accounts payable worksteps and documents received from client.	0.7	\$300	\$210	A2
Tau	King-Sze	KST	Senior	10/10/2007	Steering - Explaining to A. Mackenzie review notes on prepaid documentations.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	10/10/2007	Steering - Performing interim procedures and review documents on inventory area.	3.9	\$300	\$1,170	A2
Tau	King-Sze	KST	Senior	10/10/2007	Steering - Review prepaid documentations.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	10/10/2007	Steering - Updating client assistant list with B. Krauseneck.	0.3	\$300	\$90	A2
Craig	Tashawna N.	TNC	Staff	10/11/2007	Interim Testing of Accounts Receivable	3.2	\$220	\$704	A2
Craig	Tashawna N.	TNC	Staff	10/11/2007	Interim Testing of Fixed Assets	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	10/11/2007	Met with D.Gustin to discuss Interim testing of Accounts Receivable.	0.8	\$220	\$176	A2
Mackenzie	Andrew M.	AMM	Staff	10/11/2007	Discussion with various members of Delphi in order to obtain account information to verify existence of A/P.	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	10/11/2007	Worked on Fixed assets interim procedures.	4.9	\$140	\$686	A2
Mackenzie	Andrew M.	AMM	Staff	10/11/2007	Worked on the various A/P audit procedures.	2.1	\$140	\$294	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/11/2007	Steering - Explaining to A. Mackenzie how to perform accounts payable worksteps and documents received from client.	1.7	\$300	\$510	A2
Tau	King-Sze	KST	Senior	10/11/2007	Steering - Performing interim procedures and review documents on inventory area.	3.9	\$300	\$1,170	A2
Tau	King-Sze	KST	Senior	10/11/2007	Steering - Review accounts payable workpapers.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/11/2007	Steering - Updating client assistant list with B. Krauseneck.	0.3	\$300	\$90	A2
Craig	Tashawna N.	TNC	Staff	10/12/2007	Interim Testing of Accruals	2.6	\$220	\$572	A2
Craig	Tashawna N.	TNC	Staff	10/12/2007	Interim Testing of Fixed Assets	2.8	\$220	\$616	A2
Craig	Tashawna N.	TNC	Staff	10/12/2007	Interim testing of Intercompany account	1.2	\$220	\$264	A2
Tau	King-Sze	KST	Senior	10/12/2007	Steering - Explaining to A. Mackenzie on review notes on accounts payable documentations.	0.9	\$300	\$270	A2
Tau	King-Sze	KST	Senior	10/12/2007	Steering - Performing interim procedures and review documents on inventory area.	2.8	\$300	\$840	A2
Tau	King-Sze	KST	Senior	10/12/2007	Steering - Review accounts payable workpapers.	1.8	\$300	\$540	A2
Tau	King-Sze	KST	Senior	10/12/2007	Steering - Updating client assistant list with B. Krauseneck.	0.2	\$300	\$60	A2
Chamarro	Destiny D.	DDC	Senior	10/15/2007	Steering-Discussed control testing procedures with K. Tau.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	10/15/2007	Steering-Discussed inventory intransit audit procedures with S. Craig.	0.8	\$250	\$200	A2
Craig	Tashawna N.	TNC	Staff	10/15/2007	Performed Interim audit procedures for Accounts Receivable - AR Confirmation Testing	4.6	\$220	\$1,012	A2
Craig	Tashawna N.	TNC	Staff	10/15/2007	Performed interim audit procedures for the Intercompany Account	2.8	\$220	\$616	A2
Mackenzie	Andrew M.	AMM	Staff	10/15/2007	Input data for raw materials inventory purchase prices.	0.9	\$140	\$126	A2
Mackenzie	Andrew M.	AMM	Staff	10/15/2007	Reviewed prior year materials.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	10/15/2007	Worked on CIP additions of fixed assets.	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	10/15/2007	Worked on Fixed Assets additions and disposals, mainly reconciling differences.	3.4	\$140	\$476	A2
Tau	King-Sze	KST	Senior	10/15/2007	Steering - Discussion with D. Chamarro on item on client assistant list request.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/15/2007	Steering - Review of control reliance strategy related communication.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	10/16/2007	Discussion of NPI observation with D. Chamarro and S. Craig.	0.3	\$330	\$99	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	10/16/2007	Steering-Discussed with K. Tau the accounts receivable data file and completeness of the Accounts Receivable confirmation testing.	0.9	\$250	\$225	A2
Craig	Tashawna N.	TNC	Staff	10/16/2007	Performed Interim audit procedures for Accounts Receivable - AR Confirmation Testing	4.2	\$220	\$924	A2
Craig	Tashawna N.	TNC	Staff	10/16/2007	Performed interim audit procedures for Fixed Assets	2.6	\$220	\$572	A2
Mackenzie	Andrew M.	AMM	Staff	10/16/2007	Reviewed prior year materials.	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	10/16/2007	Worked on Accounts Payable, reconciling account variances and obtaining contractual agreements for vendors.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	10/16/2007	Worked on asset account variations. Reconciled differences.	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	10/16/2007	Worked on CIP additions of fixed assets.	2.9	\$140	\$406	A2
Tau	King-Sze	KST	Senior	10/16/2007	Steering - Discussion with A. Mackenzie on accounts payables review notes.	1.7	\$300	\$510	A2
Tau	King-Sze	KST	Senior	10/16/2007	Steering - Discussion with A. Mackenzie on fixed assets procedures.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	10/16/2007	Steering - Discussion with D. Huston on inventory related questions.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/16/2007	Steering - Discussion with S. Craig regarding estimation sampling on spare parts inventory.	0.9	\$300	\$270	A2
Tau	King-Sze	KST	Senior	10/16/2007	Steering - Discussion with S. Craig on accounts receivable interim procedures.	1.9	\$300	\$570	A2
Tau	King-Sze	KST	Senior	10/16/2007	Steering - Review of control reliance strategy related communication.	0.9	\$300	\$270	A2
Tau	King-Sze	KST	Senior	10/16/2007	Steering - Working on inventory interim procedures.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	10/17/2007	Discussion of NPI observation with D. Chamorro and S. Craig.	0.4	\$330	\$132	A2
Chamorro	Destiny D.	DDC	Senior	10/17/2007	Steering-Discussed non productive inventory observations with S. Craig in preparation for the upcoming inventory observation.	0.9	\$250	\$225	A2
Chamorro	Destiny D.	DDC	Senior	10/17/2007	Steering-Discussed with D. Huston the estimation sampling method that will Steering will use to conduct the non productive inventory count.	0.4	\$250	\$100	A2
Craig	Tashawna N.	TNC	Staff	10/17/2007	Met with D. Huston to discuss 10/20 HSS inventory observation.	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	10/17/2007	Met with S. Lubben to discuss estimation sampling procedures.	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	10/17/2007	Performed interim audit procedures for Inventory	4.8	\$220	\$1,056	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	10/17/2007	Reviewed prior year materials.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	10/17/2007	Verified asset accounts depreciation expense and depreciation reasonableness.	1.4	\$140	\$196	A2
Mackenzie	Andrew M.	AMM	Staff	10/17/2007	Worked on Accounts Payable, reconciling account variances and obtaining contractual agreements for vendors.	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	10/17/2007	Worked on asset account variations - reconciled differences.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	10/17/2007	Worked on CIP additions of fixed assets.	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	10/17/2007	Worked on Fixed Assets additions and disposals, mainly reconciling differences.	0.9	\$140	\$126	A2
Tau	King-Sze	KST	Senior	10/17/2007	Steering - Discussion with A. Mackenzie on fixed assets procedures.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	10/17/2007	Steering - Discussion with S. Craig regarding estimation sampling on spare parts inventory.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	10/17/2007	Steering - Discussion with V. Zolinski on inventory related request and questions.	1.8	\$300	\$540	A2
Tau	King-Sze	KST	Senior	10/17/2007	Steering - Working on inventory interim procedures.	0.8	\$300	\$240	A2
Chamarro	Destiny D.	DDC	Senior	10/18/2007	Steering-Discussed non productive inventory observations with S. Craig in preparation for the upcoming inventory observation.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	10/18/2007	Steering-Discussed with S. Lubben and S. Craig the estimation sampling method that will Steering will use to conduct the non productive inventory count.	0.8	\$250	\$200	A2
Craig	Tashawna N.	TNC	Staff	10/18/2007	Conference call w/ S. Lubben and D. Chamarro to discuss HSS inventory observation.	1.1	\$220	\$242	A2
Mackenzie	Andrew M.	AMM	Staff	10/18/2007	Met with L. Irrer to obtain explanations for A/P account variances, and with B. Preuter about contracts with vendors.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	10/18/2007	Reviewed prior year materials.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	10/18/2007	Verified asset accounts depreciation expense and depreciation reasonableness.	2.4	\$140	\$336	A2
Mackenzie	Andrew M.	AMM	Staff	10/18/2007	Worked on Accounts Payable, reconciling account variances and obtaining contractual agreements for vendors.	1.6	\$140	\$224	A2
Mackenzie	Andrew M.	AMM	Staff	10/18/2007	Worked on CIP additions of fixed assets.	2.9	\$140	\$406	A2
Tau	King-Sze	KST	Senior	10/18/2007	Steering - Discussion with A. Mackenzie on fixed assets procedures.	1.3	\$300	\$390	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/18/2007	Steering - Discussion with S. Craig on accounts receivable interim procedures.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	10/18/2007	Steering - Discussion with S. Hatch on inventory related request and questions.	1.1	\$300	\$330	A2
Tau	King-Sze	KST	Senior	10/18/2007	Steering - Working on inventory interim procedures.	3.9	\$300	\$1,170	A2
Chamarro	Destiny D.	DDC	Senior	10/19/2007	Steering-Discussed non productive inventory observations with S. Craig in preparation for the upcoming inventory observation.	0.3	\$250	\$75	A2
Craig	Tashawna N.	TNC	Staff	10/19/2007	Met with L. Irrer to discuss interim procedures for Intercompany Accounts.	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	10/19/2007	Met with M. O'hare to discuss interim procedures for Fixed Assets.	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	10/19/2007	Met with P.O'bee to discuss interim procedures for Fixed Assets.	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	10/19/2007	Performed interim audit procedures for Fixed Assets	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	10/19/2007	Performed interim audit procedures for Inventory	0.4	\$220	\$88	A2
Craig	Tashawna N.	TNC	Staff	10/19/2007	Performed interim audit procedures for the Intercompany Account	4.1	\$220	\$902	A2
Mackenzie	Andrew M.	AMM	Staff	10/19/2007	Met with P. O'Bee and M. O'Hare regarding CIP rollforward.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	10/19/2007	Reviewed prior year materials.	0.9	\$140	\$126	A2
Mackenzie	Andrew M.	AMM	Staff	10/19/2007	Worked on Accounts Payable, reconciling account variances and obtaining contractual agreements for vendors.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	10/19/2007	Worked on CIP additions of fixed assets.	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	10/19/2007	Worked on CIP roll forward, obtaining supporting evidence for aging assets, verified additions, and verified assets removed from CIP.	1.9	\$140	\$266	A2
Tau	King-Sze	KST	Senior	10/19/2007	Steering - Discussion with A. Mackenzie on accounts payable procedure on purchase contracts.	0.7	\$300	\$210	A2
Tau	King-Sze	KST	Senior	10/19/2007	Steering - Discussion with A. Mackenzie on fixed assets procedures.	1.6	\$300	\$480	A2
Tau	King-Sze	KST	Senior	10/19/2007	Steering - Discussion with S. Craig on accounts receivable retro pricing.	1.2	\$300	\$360	A2
Tau	King-Sze	KST	Senior	10/19/2007	Steering - Working on inventory interim procedures.	3.2	\$300	\$960	A2
Craig	Tashawna N.	TNC	Staff	10/20/2007	Performed inventory observation of non-productive inventory stored at the CDC Warehouse in Saginaw, MI	4.0	\$220	\$880	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	10/21/2007	Review of Saginaw quarterly review materials prior to the presentation	1.1	\$575	\$633	A2
Asher	Kevin F.	KFA	Partner	10/22/2007	Saginaw Q3 quarterly review meeting	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MJB	Manager	10/22/2007	Discussed Q3 2007 closing meeting slide deck with J. Henning and M. Hatzfeld.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/22/2007	Saginaw - Attended Q3 closing conference call with T. Timko, J. Williams, B. Thelen, D. Bayles, J. Perkins and D. Knill.	2.2	\$330	\$726	A2
Boehm	Michael J.	MJB	Manager	10/22/2007	Saginaw - Discussed interim procedure strategy with K. Tau.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/22/2007	Saginaw - Conference call with M. Hatzfeld and J. Perkins to discuss Q3 closing meeting slide deck.	0.7	\$330	\$231	A2
Craig	Tashawna N.	TNC	Staff	10/22/2007	Performed interim audit procedures for Accruals	3.6	\$220	\$792	A2
Craig	Tashawna N.	TNC	Staff	10/22/2007	Performed interim audit procedures for Inventory	3.8	\$220	\$836	A2
Henning	Jeffrey M.	JMH	Partner	10/22/2007	Participation in Saginaw quarterly review management presentation	2.4	\$575	\$1,380	A2
Henning	Jeffrey M.	JMH	Partner	10/22/2007	Review of Saginaw quarterly review materials prior to the presentation	1.1	\$575	\$633	A2
Mackenzie	Andrew M.	AMM	Staff	10/22/2007	Meeting with M. Schultz to discuss repair and maintenance accounts.	0.3	\$140	\$42	A2
Mackenzie	Andrew M.	AMM	Staff	10/22/2007	Reviewed prior year work papers for leases, repairs and investments.	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	10/22/2007	Worked on CIP rollforward	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	10/22/2007	Worked on repairs and maintenance accounts.	2.9	\$140	\$406	A2
Mackenzie	Andrew M.	AMM	Staff	10/22/2007	Working on A/P competitive bid process.	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	10/22/2007	Working on A/P freight steel surcharge reconciliation.	0.8	\$140	\$112	A2
Tau	King-Sze	KST	Senior	10/22/2007	Steering - Discussion with A. Mackenzie on fixed assets procedures regarding repair and maintenance and depreciation.	1.2	\$300	\$360	A2
Tau	King-Sze	KST	Senior	10/22/2007	Steering - Discussion with A. Mackenzie on procedures that need to be performed on purchase contracts.	0.7	\$300	\$210	A2
Tau	King-Sze	KST	Senior	10/22/2007	Steering - Discussion with D. Huston on inventory fluctuations explanation.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	10/22/2007	Steering - Discussion with M. Boehm, S. Craig and A. Mackenzie on audit status.	0.7	\$300	\$210	A2
Tau	King-Sze	KST	Senior	10/22/2007	Steering - Discussion with S. Craig on Intercompany in-transit procedures.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/22/2007	Steering - Preparation of Q3 client assistant list.	0.6	\$300	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/22/2007	Steering - Reviewed and discussed work performed related to accounts receivable.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	10/22/2007	Steering - Working on inventory interim procedures.	2.4	\$300	\$720	A2
Craig	Tashawna N.	TNC	Staff	10/23/2007	Performed interim audit procedures for Accounts Receivable	2.6	\$220	\$572	A2
Craig	Tashawna N.	TNC	Staff	10/23/2007	Performed interim audit procedures for Intercompany accounts	2.8	\$220	\$616	A2
Craig	Tashawna N.	TNC	Staff	10/23/2007	Performed interim audit procedures for Inventory	2.2	\$220	\$484	A2
Mackenzie	Andrew M.	AMM	Staff	10/23/2007	Reviewed prior year work papers for leases, repairs and investments.	0.9	\$140	\$126	A2
Mackenzie	Andrew M.	AMM	Staff	10/23/2007	Worked on CIP rollforward	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	10/23/2007	Worked on repairs and maintenance accounts.	2.9	\$140	\$406	A2
Mackenzie	Andrew M.	AMM	Staff	10/23/2007	Working on A/P competitive bid process.	1.4	\$140	\$196	A2
Mackenzie	Andrew M.	AMM	Staff	10/23/2007	Working on A/P freight steel surcharge reconciliation.	1.1	\$140	\$154	A2
Tau	King-Sze	KST	Senior	10/23/2007	Steering - Discussing and working with D. Chamarro and S. Craig on documentation and procedures need for accounts receivable confirmation.	1.8	\$300	\$540	A2
Tau	King-Sze	KST	Senior	10/23/2007	Steering - Discussion with A. Mackenzie on fixed assets procedures.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	10/23/2007	Steering - Discussion with D. Huston on monthly adjustment to impairment charge on non productive inventory.	0.7	\$300	\$210	A2
Tau	King-Sze	KST	Senior	10/23/2007	Steering - Reviewed and discussed work performed related to accounts receivable.	3.3	\$300	\$990	A2
Tau	King-Sze	KST	Senior	10/23/2007	Steering - Working on E&Y Corporate request for accounts receivable reserve methodology.	0.9	\$300	\$270	A2
Tau	King-Sze	KST	Senior	10/23/2007	Steering - Working on income and expenses fluctuations lead sheet.	0.8	\$300	\$240	A2
Craig	Tashawna N.	TNC	Staff	10/24/2007	Met with D.Gustin to discuss interim testing of Accounts Receivable.	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	10/24/2007	Performed interim audit procedures for Accounts Receivable	4.8	\$220	\$1,056	A2
Craig	Tashawna N.	TNC	Staff	10/24/2007	Performed interim audit procedures for Accruals	2.8	\$220	\$616	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/24/2007	Review of planning working papers.	10.1	\$470	\$4,747	A2
Mackenzie	Andrew M.	AMM	Staff	10/24/2007	Meeting with M. Schultz to discuss repair and maintenance accounts.	0.3	\$140	\$42	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	10/24/2007	Meeting with S. Wisniewski regarding competitive bid process.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	10/24/2007	Reviewed prior year work papers for leases, repairs and investments.	0.4	\$140	\$56	A2
Mackenzie	Andrew M.	AMM	Staff	10/24/2007	Worked on CIP rollforward	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	10/24/2007	Worked on repairs and maintenance accounts.	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	10/24/2007	Working on A/P competitive bid process.	2.9	\$140	\$406	A2
Tau	King-Sze	KST	Senior	10/24/2007	Steering - Discussing and working with D. Chamarro and S. Craig on documentation and procedures need for accounts receivable confirmation.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/24/2007	Steering - Discussion with A. Mackenzie on freight accrual.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/24/2007	Steering - Discussion with A. Mackenzie on procedures that need to be performed on purchase contracts.	0.7	\$300	\$210	A2
Tau	King-Sze	KST	Senior	10/24/2007	Steering - Reviewed and discussed with S. Craig work performed related to intercompany.	1.2	\$300	\$360	A2
Tau	King-Sze	KST	Senior	10/24/2007	Steering - Reviewed and discussed work performed related to accounts receivable.	3.3	\$300	\$990	A2
Tau	King-Sze	KST	Senior	10/24/2007	Steering - Reviewed documents received related to purchase contracts.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	10/24/2007	Steering - Working on inventory interim procedures.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	10/25/2007	Review of 2007 Steering walkthrough workpapers.	1.2	\$330	\$396	A2
Craig	Tashawna N.	TNC	Staff	10/25/2007	Cleared review notes provided by K. Tau regarding interim testing of Intercompany balances	2.8	\$220	\$616	A2
Craig	Tashawna N.	TNC	Staff	10/25/2007	Met with D.Gustin to discuss interim testing of Accounts Receivable.	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	10/25/2007	Met with D. Huston and B. Prueter to discuss interim testing of Inventory.	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	10/25/2007	Performed interim audit procedures for Accruals	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	10/25/2007	Performed interim audit procedures for Intercompany accounts	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	10/25/2007	Performed interim audit procedures for Inventory	1.8	\$220	\$396	A2
Mackenzie	Andrew M.	AMM	Staff	10/25/2007	Meeting with M. Schultz to discuss repair and maintenance accounts.	0.3	\$140	\$42	A2
Mackenzie	Andrew M.	AMM	Staff	10/25/2007	Meeting with S. Wisniewski regarding competitive bid process.	0.3	\$140	\$42	A2
Mackenzie	Andrew M.	AMM	Staff	10/25/2007	Reviewed fixed asset work.	1.1	\$140	\$154	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	10/25/2007	Reviewed prior year work papers for leases, repairs and investments.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	10/25/2007	Worked on reconciling differences in investment accounts.	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	10/25/2007	Working on A/P competitive bid process.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	10/25/2007	Working on A/P freight steel surcharge reconciliation.	1.9	\$140	\$266	A2
Tau	King-Sze	KST	Senior	10/25/2007	Steering - Discussing intercompany review notes with S. Craig.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/25/2007	Steering - Discussing with A. Mackenzie on procedures that need to be performed on investments.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	10/25/2007	Steering - Discussion with A. Mackenzie on freight accrual.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	10/25/2007	Steering - Reviewed and discussed with S. Craig on work performed related to intercompany.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	10/25/2007	Steering - Reviewed and discussed work performed related to accounts receivable.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/25/2007	Steering - Reviewed documents received related to purchase contracts.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/25/2007	Steering - Working on inventory interim procedures.	1.9	\$300	\$570	A2
Tau	King-Sze	KST	Senior	10/25/2007	Steering - Working on inventory lead sheet.	1.6	\$300	\$480	A2
Craig	Tashawna N.	TNC	Staff	10/26/2007	Cleared review notes provided by K.Tau regarding interim testing of AR	2.4	\$220	\$528	A2
Craig	Tashawna N.	TNC	Staff	10/26/2007	Met with L. Irrer to discuss interim testing of Accruals	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	10/26/2007	Met with L. Irrer to discuss interim testing of Intercompany balances	0.4	\$220	\$88	A2
Craig	Tashawna N.	TNC	Staff	10/26/2007	Performed interim audit procedures for Accruals	3.8	\$220	\$836	A2
Craig	Tashawna N.	TNC	Staff	10/26/2007	Performed interim audit procedures for Intercompany accounts	0.8	\$220	\$176	A2
Mackenzie	Andrew M.	AMM	Staff	10/26/2007	Reviewed prior year work papers for leases, repairs and investments.	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	10/26/2007	Reviewed Test of Controls	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	10/26/2007	Worked on other income and expenses.	2.9	\$140	\$406	A2
Mackenzie	Andrew M.	AMM	Staff	10/26/2007	Worked on reconciling differences in investment accounts.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	10/26/2007	Working on A/P competitive bid process.	1.1	\$140	\$154	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	10/26/2007	Steering - Discussing with A. Mackenzie on procedures that need to be performed on investments.	0.7	\$300	\$210	A2
Tau	King-Size	KST	Senior	10/26/2007	Steering - Discussing with D. Huston on impairment charge on spare parts and work in process hours adjustment.	0.8	\$300	\$240	A2
Tau	King-Size	KST	Senior	10/26/2007	Steering - Discussion with A. Mackenzie on procedures that need to be performed on other income and expenses.	0.6	\$300	\$180	A2
Tau	King-Size	KST	Senior	10/26/2007	Steering - Discussion with M. Boehm, S. Craig and A. Mackenzie on audit status.	0.4	\$300	\$120	A2
Tau	King-Size	KST	Senior	10/26/2007	Steering - Discussion with S. Craig on accruals supporting documents.	0.3	\$300	\$90	A2
Tau	King-Size	KST	Senior	10/26/2007	Steering - Following-up with B. Krauseneck regarding open items on Q3 client assistant list.	0.3	\$300	\$90	A2
Tau	King-Size	KST	Senior	10/26/2007	Steering - Reviewing and discussing management test of controls on fixed assets with A. Mackenzie.	0.9	\$300	\$270	A2
Tau	King-Size	KST	Senior	10/26/2007	Steering - Working on inventory interim procedures.	1.3	\$300	\$390	A2
Tau	King-Size	KST	Senior	10/26/2007	Steering - Working on Q3 review procedures.	1.4	\$300	\$420	A2
<b>A2 Saginaw 2007 Audit Project Total:</b>						<b>399.3</b>		<b>\$92,385</b>	
<b>SAP Pre-Implementation</b>									
Cash	Kevin L.	KLC	Partner	10/1/2007	Meeting with T. Timko including prep for presentation	1.8	\$575	\$1,035	A2
Ciungu	Roxana M.	RMC	Staff	10/1/2007	DGL/Dacor to SAP meeting with S. Pacella and J. Nolan.	1.7	\$220	\$374	A2
Ciungu	Roxana M.	RMC	Staff	10/1/2007	Reviewed documents sent by M. Pullariselty for GL account conversion.	0.3	\$220	\$66	A2
Henning	Jeffrey M.	JMH	Partner	10/1/2007	Status meeting with T. Timko to review status of IT projects including SAP conversions.	1.9	\$575	\$1,093	A2
Ciungu	Roxana M.	RMC	Staff	10/2/2007	Call with D. Steis and M. Pullariselty regarding the DGL conversion project.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	10/2/2007	Discussion with S. Pacella regarding documents reviewed in regards to DGL project.	0.3	\$220	\$66	A2
Pacella	Shannon M.	SMP	Manager	10/2/2007	Attend meeting with J. Garrett, J. Simpson and J. Nolan to discuss status of providing E&Y documentation on conversion.	0.8	\$330	\$264	A2
Simpson	Jamie	JS	Senior Manager	10/2/2007	Discussion with S. Pacella regarding status of DGL to SAP conversion.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/2/2007	Meeting with J. Garrett, S. Pacella, J. Nolan, J. Volek, R. Romie, and M. Whiteman to discuss status of Delphi's documentation of conversion.	0.8	\$470	\$376	A2
Ciungu	Roxana M.	RMC	Staff	10/3/2007	Discussion with S. Pacella regarding documents reviewed in regards to DGL project.	0.2	\$220	\$44	A2
Buser	Jay	JB	Manager	10/4/2007	Call with Packard management to discuss the errors identified in the SAP load.	0.5	\$330	\$165	A2
Ciungu	Roxana M.	RMC	Staff	10/4/2007	Reviewed D. Steis DGL to SAP testing performed.	1.6	\$220	\$352	A2
Ciungu	Roxana M.	RMC	Staff	10/4/2007	Reviewed updated document SAP Balance Upload to SAP received from M. Pullariselty.	0.3	\$220	\$66	A2
Buser	Jay	JB	Manager	10/5/2007	Packard Mexico inventory conference call to discuss issues and their resolution.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	10/5/2007	Follow-up with Packard IT personnel after Packard Mexico inventory conference call.	0.2	\$330	\$66	A2
Cash	Kevin L.	KLC	Partner	10/5/2007	Packard Mexico inventory conference call to discuss issues and their resolution	1.2	\$575	\$690	A2
Buser	Jay	JB	Manager	10/8/2007	Discussion regarding Packard Mexico East inventory concerns. Attendees - C. Zerull, J. Dixon, R. Heidenreich, J. Henning, N. Miller, and K. Cash.	0.5	\$330	\$165	A2
Cash	Kevin L.	KLC	Partner	10/8/2007	Conference call re Packard SAP inventory issues for Mexico with J. Henning and J. Buser	1.1	\$575	\$633	A2
Buser	Jay	JB	Manager	10/9/2007	Discussion regarding Packard Mexico East inventory concerns. Attendees - C. Zerull, J. Dixon, R. Heidenreich, J. Henning, N. Miller, and K. Cash.	0.7	\$330	\$231	A2
Ciungu	Roxana M.	RMC	Staff	10/9/2007	Reviewed documentations received for DGL project.	1.2	\$220	\$264	A2
Clarke	Hayley L.	HLC	Senior	10/9/2007	Attend meeting with N. Miller, J. Buser, and K. Cash to discuss inventory issues at Mexico East plants.	0.7	\$250	\$175	A2
Buser	Jay	JB	Manager	10/11/2007	Discussion regarding Packard Mexico East inventory concerns. Attendees - C. Zerull, J. Dixon, R. Heidenreich, J. Henning, N. Miller, and K. Cash.	2.2	\$330	\$726	A2
Cash	Kevin L.	KLC	Partner	10/11/2007	Packard - Conference call with J. Reidy, T. Timko and others re Delphi	1.6	\$575	\$920	A2
Buser	Jay	JB	Manager	10/12/2007	Discussion regarding Packard Mexico East inventory concerns. Attendees - C. Zerull, J. Dixon, R. Heidenreich, J. Henning, N. Miller, and K. Cash.	1.7	\$330	\$561	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Clarke	Hayley L.	HLC	Senior	10/12/2007	Attend meeting with J. Buser, K.Cash, N.Miller, R.Hiedenrich, J. Dixon, and C. Zurill to discuss data analysis procedures.	1.3	\$250	\$325	A2
Hier	Alan J.	AJH	Senior	10/14/2007	Initial data load for inventory CAAT files to review transactions since the SAP implementation at Packard.	2.1	\$300	\$630	A2
Buser	Jay	JB	Manager	10/15/2007	Packard data analysis execution w/ A. Hier.	3.4	\$330	\$1,122	A2
Buser	Jay	JB	Manager	10/15/2007	Packard data analysis meetings with J. Dixon and C. Zerull.	1.1	\$330	\$363	A2
Buser	Jay	JB	Manager	10/15/2007	Packard data analysis planning with A. Hier.	2.6	\$330	\$858	A2
Buser	Jay	JB	Manager	10/15/2007	Packard data analysis review and discussions with A. Hier.	1.6	\$330	\$528	A2
Hier	Alan J.	AJH	Senior	10/15/2007	Review of 561 and 562 transaction data for unusual and inaccurate items since the implementation of SAP at the Packard Mexico East facilities.	3.9	\$300	\$1,170	A2
Hier	Alan J.	AJH	Senior	10/15/2007	Meeting with J. Buser and J. Dixon regarding Inventory CAAT	1.6	\$300	\$480	A2
Hier	Alan J.	AJH	Senior	10/15/2007	Time spent writing initial Inventory CAAT test scripts in ACL	3.9	\$300	\$1,170	A2
Buser	Jay	JB	Manager	10/16/2007	Packard data analysis execution w/ A. Hier.	2.6	\$330	\$858	A2
Buser	Jay	JB	Manager	10/16/2007	Packard data analysis meetings with J. Dixon and C. Zerull.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	10/16/2007	Packard data analysis review and discussions with A. Hier.	1.4	\$330	\$462	A2
Cash	Kevin L.	KLC	Partner	10/16/2007	Conference call with J. Riedy and R. Heidenreich re Packard Mexico East Inventory issues and data analysis needs.	1.6	\$575	\$920	A2
Ciungu	Roxana M.	RMC	Staff	10/16/2007	Compared balance from DGL to balances imported to SAP as part of the DGL to SAP project.	1.3	\$220	\$286	A2
Ciungu	Roxana M.	RMC	Staff	10/16/2007	Follow-up with J. Nolan on the data received from DGL.	0.2	\$220	\$44	A2
Hier	Alan J.	AJH	Senior	10/16/2007	Meeting with J. Buser, J. Dixon, and C. Zerull at Delphi	1.4	\$300	\$420	A2
Hier	Alan J.	AJH	Senior	10/16/2007	Time spent formatting results from ACL tests in order to validate the accuracy of the transactions in SAP.	4.1	\$300	\$1,230	A2
Hier	Alan J.	AJH	Senior	10/16/2007	Time spent writing ACL test scripts for Inventory CAAT	4.1	\$300	\$1,230	A2
Buser	Jay	JB	Manager	10/17/2007	Packard data analysis call with N. Miller.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	10/17/2007	Packard data analysis discussion w/ J. Henning.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	10/17/2007	Packard data analysis review and discussions with A. Hier.	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	10/17/2007	Preparing Packard data analysis summary documentation.	1.4	\$330	\$462	A2
Ciungu	Roxana M.	RMC	Staff	10/17/2007	Met with J. Nolan to clarify the data received from DGL and SAP.	0.8	\$220	\$176	A2
Hier	Alan J.	AJH	Senior	10/17/2007	Testing of 700 series transactions in ACL	3.9	\$300	\$1,170	A2
Buser	Jay	JB	Manager	10/18/2007	Packard data analysis call with J. Henning, M. Hatzfeld, and N. Miller.	0.7	\$330	\$231	A2
Buser	Jay	JB	Manager	10/18/2007	Packard data analysis, conference call with T. Timko, J. Riedy, C. Zerull, J. Henning, M. Hatzfeld, and N. Miller.	0.8	\$330	\$264	A2
Buser	Jay	JB	Manager	10/18/2007	Preparing Packard data analysis summary documentation.	1.1	\$330	\$363	A2
Cash	Kevin L.	KLC	Partner	10/18/2007	Conference call with J. Riedy and R. Heidenreich re Packard Mexico East Inventory issues and data analysis needs.	1.2	\$575	\$690	A2
Cash	Kevin L.	KLC	Partner	10/19/2007	Conference call with J. Riedy and R. Heidenreich re Packard Mexico East Inventory issues and data analysis needs.	0.6	\$575	\$345	A2
Cash	Kevin L.	KLC	Partner	10/22/2007	Packard - Discussion of ITGC impact on Financial audit procedures with J. Henning, K. Asher, and S. Pacella	1.3	\$575	\$748	A2
Cash	Kevin L.	KLC	Partner	10/22/2007	Packard - Preparation and discussion with D. Bayles and T. Timko re SAP Mexico implementation and issues and plans for future implementations	1.4	\$575	\$805	A2
Ciungu	Roxana M.	RMC	Staff	10/22/2007	Met with S. Pacella and N. Miller to discuss status of DGL/Dacor to SAP conversion status.	0.6	\$220	\$132	A2
Henning	Jeffrey M.	JMH	Partner	10/22/2007	Meeting with T. Timko re: Preimplementation reviews and E&Y role.	1.1	\$575	\$633	A2
Miller	Nicholas S.	NSM	Manager	10/22/2007	Meeting with K. Asher, J. Henning, K. Cash, M. Hatzfeld and S. Pacella to discuss the involvement of E&Y in the on-going SAP implementation at Packard.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	10/22/2007	Meeting with N. Miller to discuss status of E&Y review of fixed asset conversion audit program.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	10/22/2007	Attend meeting with T. Timko, K. Cash and J. Henning to discuss Packard SAP implementation status.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/22/2007	Meeting with K. Asher, K. Cash, J. Henning, N. Miller and M. Hatzfeld to discuss E&Y role in future SAP implementations.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	10/22/2007	Prepare slide presentation for T. Timko update meeting on Packard SAP implementation.	0.8	\$330	\$264	A2
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Checked what files are missing for DGL to SAP general ledger conversion.	0.9	\$220	\$198	A2
Ciungu	Roxana M.	RMC	Staff	10/23/2007	Prepared list of outstanding items for S. Pacella.	0.4	\$220	\$88	A2
Miller	Nicholas S.	NSM	Manager	10/23/2007	Review of management's workplan for testing the adequacy of the fixed asset conversion for all locations going onto SAP.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	10/25/2007	Meeting with J. Henning and S. Pacella to discuss the next steps in regards to E&Y's involvement in the Packard SAP implementations.	0.5	\$330	\$165	A2
Miller	Nicholas S.	NSM	Manager	10/25/2007	Meeting with S. Pacella to review the work program developed by management to test the conversion of fixed assets to SAP.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	10/25/2007	Meeting with N. Miller and J. Henning to discuss next steps with future involvement in SAP implementations.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	10/25/2007	Review Company's SAP Conversion checklist for the conversion of legacy fixed asset systems to SAP and provide feedback.	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	10/26/2007	Debrief with J. Henning, N. Miller, and S. Pacella from meeting with J. Riedy.	0.6	\$330	\$198	A2
Buser	Jay	JB	Manager	10/26/2007	Meeting with J. Riedy and K. Cash to discuss SAP implementations.	1.6	\$330	\$528	A2
Cash	Kevin L.	KLC	Partner	10/26/2007	Meeting with J. Reidy re Packard issues and future state project plans	2.5	\$575	\$1,438	A2
Miller	Nicholas S.	NSM	Manager	10/26/2007	Call with J. Buser, J. Henning and S. Pacella to debrief on a meeting held with J. Riedy regarding E&Y's involvement in future SAP implementation stages.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	10/26/2007	Meeting with J. Garrett, J. Nolan, J. Simpson, B. Garvey and D. Steis to discuss status of outstanding E&Y audit requests.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	10/26/2007	Reviewed email communication to D. Fidler to provide status on the company's ability to provide outstanding documentation requests.	0.3	\$330	\$99	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/26/2007	Prepare summary document to be used in DGL to SAP status meeting to show status of open items requests.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	10/26/2007	Conference call with N. Miller, J. Buser, J. Henning to discuss feedback from meeting with J. Riedy.	0.7	\$330	\$231	A2
Simpson	Jamie	JS	Senior Manager	10/26/2007	Discussion with S. Pacella regarding DGL to SAP conversion open items.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	10/26/2007	Meeting with J. Garrett, J. Nolan, D. Steiss, B. Garvey and S. Pacella to discuss open requests for testing of DGL to SAP conversion.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	10/26/2007	Preparation of email to D. Fidler regarding status of our testing on the conversion of DGL to SAP.	0.7	\$470	\$329	A2
<b>A2 SAP Pre-Implementation Project Total:</b>						<b>96.5</b>		<b>\$34,506</b>	
<b>Saginaw Carve-Out Audit</b>									
Henning	Jeffrey M.	JMH	Partner	9/29/2007	Review final engagement memo, general audit procedures, rep letter draft, and other report package documents	3.4	\$575	\$1,955	A2
Chamarro	Destiny D.	DDC	Senior	9/30/2007	Steering-Cleared manager's review notes relating to the financial statement tie out.	1.4	\$250	\$350	A2
Chamarro	Destiny D.	DDC	Senior	9/30/2007	Steering-Obtained footnote support for the carve-out financial statements.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	9/30/2007	Steering-Tested the carve-out cash flow model for accuracy.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	9/30/2007	Steering-Tied out the cash flow model to the Carve-out financial statements.	0.8	\$250	\$200	A2
Boehm	Michael J.	MJB	Manager	10/1/2007	Conference call with R. Marcola, J. Perkins, E. Reinert and M. Hatzfeld to discuss carve out financial statement open items.	1.2	\$330	\$396	A2
Chamarro	Destiny D.	DDC	Senior	10/1/2007	Steering-Discussed planning documents with S. Craig in preparation for fieldwork.	0.4	\$250	\$100	A2
Craig	Tashawna N.	TNC	Staff	10/1/2007	Interim Testing of Inventory	3.6	\$220	\$792	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/1/2007	Preparation for call with J. Perkins and R. Marcola to discuss carve-out audit status and significant open items.	1.7	\$470	\$799	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/1/2007	Review with J. Henning of partner review comments on Steering Carveout financial statements and release package materials.	2.3	\$470	\$1,081	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/1/2007	Call with J. Perkins and R. Marcola to discuss carve-out audit status and significant open items.	1.9	\$470	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	10/1/2007	Review comments on Financial statements, GAAP checklist, SRM and other report package documents	1.8	\$575	\$1,035	A2
Chamarro	Destiny D.	DDC	Senior	10/2/2007	Steering-Discussed planning documents with S. Craig in preparation for fieldwork.	0.9	\$250	\$225	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2007	Correspondence with E&Y France and E&Y Spain related to status of preparation of SAP reporting to be used by Seville location to perform required journal entry review testing for carve-out audit.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2007	Review with J. Henning of partner review comments on Steering Carveout financial statements and release package materials.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2007	Call with J. Perkins and R. Marcola to discuss carve-out audit status and significant open items.	0.6	\$470	\$282	A2
Boehm	Michael J.	MJB	Manager	10/3/2007	Cleared J. Henning review notes from review of carve-out audit financial statements and release package.	4.6	\$330	\$1,518	A2
Boehm	Michael J.	MJB	Manager	10/3/2007	Drafted legal letter request for carve-out audit.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	10/3/2007	Reviewed 2006 carve out AWS engagement for appropriate associations and sign-offs.	1.8	\$330	\$594	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2007	Review of release package information in preparation for second partner review.	1.7	\$470	\$799	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2007	Review of revised financial statement draft.	2.2	\$470	\$1,034	A2
Boehm	Michael J.	MJB	Manager	10/4/2007	Assessment of Stock Compensation expense disclosure in Carve-Out financial statements.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/4/2007	Cleared J. Henning review notes regarding SRM.	1.9	\$330	\$627	A2
Boehm	Michael J.	MJB	Manager	10/4/2007	Compiled subsequent event procedures and correspondence to Spain and Poland teams.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/4/2007	Discussed carve-out open items with S. Craig.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/4/2007	Discussed open items with M. Hatzfeld.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	10/4/2007	Call with R. Marcola and E. Reinert regarding carve out financial statements.	0.4	\$330	\$132	A2
Craig	Tashawna N.	TNC	Staff	10/4/2007	Cash Flow Testing of the carve-out financial statements.	2.6	\$220	\$572	A2
Craig	Tashawna N.	TNC	Staff	10/4/2007	Prepared Q3 Management Representation Letter	1.6	\$220	\$352	A2
Craig	Tashawna N.	TNC	Staff	10/4/2007	Prepared spreadsheet for PM/TE assignment	1.6	\$220	\$352	A2
Boehm	Michael J.	MJB	Manager	10/5/2007	Review of carve-out cash flow with D. Chamarro.	2.2	\$330	\$726	A2
Chamarro	Destiny D.	DDC	Senior	10/5/2007	Steering-Obtained footnote support for the carve-out financial statements.	1.1	\$250	\$275	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	10/5/2007	Steering-Tested cash flow model for adjustment completeness.	3.1	\$250	\$775	A2
Chamarro	Destiny D.	DDC	Senior	10/5/2007	Steering-Tested the carve-out cash flow model for accuracy.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	10/5/2007	Steering-Walked M. Boehm through cash flow model testing.	1.1	\$250	\$275	A2
Craig	Tashawna N.	TNC	Staff	10/5/2007	Cash Flow Testing of the carve-out financial statements.	6.0	\$220	\$1,320	A2
Tau	King-Sze	KST	Senior	10/5/2007	Discussed with D. Chamarro on documents received so far for the Saginaw Interim audit.	1.0	\$300	\$300	A2
Boehm	Michael J.	MJB	Manager	10/8/2007	Met with R. Marcola to discuss NPI footnote and translation.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	10/8/2007	Preparation of documentation related to E&O adjustment pushed back into carve out statements.	2.1	\$330	\$693	A2
Boehm	Michael J.	MJB	Manager	10/8/2007	Proofed J. Henning's carve-out financial statement review comments into revised set of statements.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/8/2007	Revisions to financial statement release package materials and related conversations with M. Hatzfeld.	1.2	\$330	\$396	A2
Chamarro	Destiny D.	DDC	Senior	10/8/2007	Steering-Completed the Review and Summary memo	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	10/8/2007	Steering- Prepared GAAP checklist for review by team management.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	10/8/2007	Steering-Documented cash flow testing for carve-out.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	10/8/2007	Steering-Finished completeness testing for the cash flow model	0.9	\$250	\$225	A2
Mackenzie	Andrew M.	AMM	Staff	10/8/2007	Met with. K. Tau and S. Craig obtain run through of where we are and expectations.	0.9	\$140	\$126	A2
Boehm	Michael J.	MJB	Manager	10/9/2007	Call with R. Marcola regarding financial statement open items.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/9/2007	Discussion with J. Henning regarding carve-out financial statement presentation.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/9/2007	Preparation of material for M. Fitzpatrick's independent review procedures on the carve-out audit.	2.4	\$330	\$792	A2
Boehm	Michael J.	MJB	Manager	10/9/2007	Review of carve-out financial statement financial statement tie-out package.	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/9/2007	Revisions to financial statement release package materials and related conversations with M. Hatzfeld.	2.2	\$330	\$726	A2
Chamarro	Destiny D.	DDC	Senior	10/9/2007	Steering-updated the overall analytical review for the carve-out	0.8	\$250	\$200	A2
Henning	Jeffrey M.	JMH	Partner	10/9/2007	Review final audit adjustments related to the 2006 carve out audit	1.2	\$575	\$690	A2
Boehm	Michael J.	MJB	Manager	10/10/2007	Coordination of Cadiz JE CAAT with R. Ciungu.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	10/10/2007	Preparation of material for M. Fitzpatrick's independent review procedures on the carve-out audit.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/10/2007	Review of carve-out financial statement financial statement tie-out package.	1.3	\$330	\$429	A2
Boehm	Michael J.	MJB	Manager	10/10/2007	Revised rep letters and provided to R. Marcola.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/10/2007	Revisions to financial statement release package materials and related conversations with M. Hatzfeld.	0.2	\$330	\$66	A2
Ciungu	Roxana M.	RMC	Staff	10/10/2007	Imported data table into ACL.	1.2	\$220	\$264	A2
Ciungu	Roxana M.	RMC	Staff	10/10/2007	Discussion with S. Pacella and M. Boehm regarding the JV CAAT.	0.7	\$220	\$154	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/10/2007	Review of release package in preparation for second partner review.	3.1	\$470	\$1,457	A2
Henning	Jeffrey M.	JMH	Partner	10/10/2007	Review client comments on rep letter and FS with M. Boehm	1.1	\$575	\$633	A2
Boehm	Michael J.	MJB	Manager	10/11/2007	Assisted M. Fitzpatrick in independent review process for carve-out financial statements.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	10/11/2007	Call with R. Marcola regarding financial statement open items.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	10/11/2007	Completed E&O adjustment and subsequent cash disbursements documentation.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	10/11/2007	Conference call with M. Sandelich, R. Marcola and E. Reinert regarding M. Fitzpatrick's independent review comments.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/11/2007	Discussion with J. Henning regarding carve-out financial statement presentation.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	10/11/2007	Coordination of Cadiz JE CAAT with R. Ciungu.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	10/11/2007	Preparation of material for M. Fitzpatrick's independent review procedures on the carve-out audit.	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	10/11/2007	Moved JV data to IMAS server to perform analysis on the data.	1.3	\$220	\$286	A2
Ciungu	Roxana M.	RMC	Staff	10/11/2007	Discussion with S. Pacella and M. Boehm regarding the JV CAAT.	0.3	\$220	\$66	A2
Fitzpatrick	Michael J.	MJF	Partner	10/11/2007	Independent review for carve-out financial statements.	5.0	\$825	\$4,125	A2
Henning	Jeffrey M.	JMH	Partner	10/11/2007	Review results of independent partner review of carve out financial statements	0.9	\$575	\$518	A2
Boehm	Michael J.	MJB	Manager	10/12/2007	Call with R. Marcola regarding financial statement open items.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	10/12/2007	Carve-out - Review of subsequent events information received from Tychy team.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	10/12/2007	Conference call with M. Sandelich, R. Marcola and E. Reinert regarding M. Fitzpatrick's independent review comments.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/12/2007	Discussion with J. Henning regarding carve-out financial statement presentation.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	10/12/2007	Coordination of Cadiz JE CAAT with R. Ciungu.	0.4	\$330	\$132	A2
Ciungu	Roxana M.	RMC	Staff	10/12/2007	Performed analysis on data and documented results.	2.8	\$220	\$616	A2
Ciungu	Roxana M.	RMC	Staff	10/12/2007	Discussion with S. Pacella and M. Boehm regarding the JV CAAT.	1.4	\$220	\$308	A2
Henning	Jeffrey M.	JMH	Partner	10/12/2007	Clear final comments on cash flow statement and consult with PPD	0.6	\$575	\$345	A2
Mackenzie	Andrew M.	AMM	Staff	10/12/2007	Worked on Fixed assets interim procedures.	7.4	\$140	\$1,036	A2
Boehm	Michael J.	MJB	Manager	10/15/2007	Clean-up of carve-out audit workpaper documentation and financial statement tie-out.	3.1	\$330	\$1,023	A2
Boehm	Michael J.	MJB	Manager	10/15/2007	Coordination of JE file for TB 5A10 to complete Steering carve-out audit.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/15/2007	Discussion of carve-out audit timeline with M. Hatzfeld.	0.8	\$330	\$264	A2
Chamorro	Destiny D.	DDC	Senior	10/15/2007	Steering-Discussed final open items relating to the carve-out wrap up with M. Boehm.	0.4	\$250	\$100	A2
Chamorro	Destiny D.	DDC	Senior	10/15/2007	Steering-Reviewed the financial statement tie out binder for duplicates and finalized documentation accordingly.	1.9	\$250	\$475	A2
Ciungu	Roxana M.	RMC	Staff	10/15/2007	Met with P. Long to discuss the general ledger activity tables for Steering Spain.	1.1	\$220	\$242	A2
Ciungu	Roxana M.	RMC	Staff	10/15/2007	Discussion with M. Boehm regarding Steering journal entry CAAT.	0.3	\$220	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/15/2007	Review of inventory excess and obsolete analysis prepared by client to support financial statement adjustment for 2006 carve-out statements.	1.8	\$470	\$846	A2
Boehm	Michael J.	MJB	Manager	10/16/2007	Conference call with J. Perkins and M. Hatzfeld regarding carve-out audit open items and status.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	10/16/2007	Coordination of JE file for TB 5A10 to complete Steering carve-out audit.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/16/2007	Discussion of carve-out audit timeline with M. Hatzfeld.	0.3	\$330	\$99	A2
Ciungu	Roxana M.	RMC	Staff	10/16/2007	Follow-up with P. Long and M. Boehm on the Spain journal entry CAAT.	0.4	\$220	\$88	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2007	Discussion with J. Perkins relative to carve-out audit status, gaiting items, and timing of delivery of draft financials.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2007	Review of inventory excess and obsolete analysis prepared by client to support financial statement adjustment for 2006 carve-out statements.	1.9	\$470	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2007	Discussion of Steering carve-out subsequent event updates with M. Hatzfeld.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2007	Discussion with M. Boehm regarding the Steering carve-out legal letter.	0.6	\$470	\$282	A2
Boehm	Michael J.	MJB	Manager	10/17/2007	Conference call with E&Y-Spain team and M. Hatzfeld regarding Cadiz location testing status.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	10/17/2007	Coordination of Steering Carve-Out audit legal letter.	1.3	\$330	\$429	A2
Boehm	Michael J.	MJB	Manager	10/17/2007	Correspondence with R. Marcola and J. Perkins regarding Steering rep letter.	0.5	\$330	\$165	A2
Krabill	Aaron J.	AJK	Senior Manager	10/17/2007	Review of the Steering carve out legal letter.	0.6	\$470	\$282	A2
Boehm	Michael J.	MJB	Manager	10/18/2007	Coordination of legal letter for carve-out audit.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	10/18/2007	Call with R. Marcola to discuss financial statement review status.	0.2	\$330	\$66	A2
Asher	Kevin F.	KFA	Partner	10/22/2007	Review of issues related to the Saginaw Carve out audit procedures	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MJB	Manager	10/22/2007	Review of 2006 carve out financial statement legal letter and environmental reserve analysis.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	10/23/2007	Conference call with L. Briggs and R. Marcola regarding carve-out financial statements.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/23/2007	Review of 2006 Corporate Audit workpapers to develop solutions for AP Reclassification.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/23/2007	Walked J. Henning through open items in Steering carve-out audit.	1.7	\$330	\$561	A2
Henning	Jeffrey M.	JMH	Partner	10/23/2007	Review of changes to carve out Financial statements and report package items, and inventory analysis	2.4	\$575	\$1,380	A2
Boehm	Michael J.	MJB	Manager	10/24/2007	Conference call with L. Briggs and R. Marcola regarding carve-out financial statements.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	10/24/2007	Discussions with J. Henning and M. Hatzfeld regarding carve-out Trade AP reclassifications.	1.3	\$330	\$429	A2
Boehm	Michael J.	MJB	Manager	10/24/2007	Meetings with R. Ciungu to develop estimates of prepetition AP and age post petition AP for Steering.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/24/2007	Call with E. Marold to discuss AP LSC reclassification estimation strategy.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/24/2007	Review of 2006 Corporate Audit workpapers to develop solutions for AP Reclassification.	0.6	\$330	\$198	A2
Ciungu	Roxana M.	RMC	Staff	10/24/2007	Performed accounts receivable CAAT for Steering.	2.3	\$220	\$506	A2
Ciungu	Roxana M.	RMC	Staff	10/24/2007	Prepared and sent results to the audit team for the accounts receivable CAAT.	1.6	\$220	\$352	A2
Henning	Jeffrey M.	JMH	Partner	10/24/2007	Discussion of Saginaw carve out accounts payable reclassification issues	1.6	\$575	\$920	A2
Boehm	Michael J.	MJB	Manager	10/25/2007	Conference call with R. Marcola, L. Briggs and J. Perkins to discuss AP Trade reclassifications in carve-out financial statements.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	10/25/2007	Discussions with J. Henning and M. Hatzfeld regarding carve-out Trade AP reclassifications.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	10/25/2007	Meetings with R. Ciungu to develop estimates of prepetition AP and age post petition AP for Steering.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	10/25/2007	Met with R. Reimink to discuss AP Reclassification.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/25/2007	Call with E. Marold to discuss AP LSC reclassification estimation strategy.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	10/25/2007	Review of 2006 Corporate Audit workpapers to develop solutions for AP Reclassification.	0.6	\$330	\$198	A2
Ciungu	Roxana M.	RMC	Staff	10/25/2007	Documented accounts payable aging for Steering.	1.2	\$220	\$264	A2
Ciungu	Roxana M.	RMC	Staff	10/25/2007	Met with M. Boehm to discuss accounts receivable CAAT.	0.2	\$220	\$44	A2
Ciungu	Roxana M.	RMC	Staff	10/25/2007	Performed accounts payable aging for Steering.	3.4	\$220	\$748	A2
Henning	Jeffrey M.	JMH	Partner	10/25/2007	Saginaw conference call re: post-petition AP and LSC balances	1.9	\$575	\$1,093	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/26/2007	Finalization of carve-out financial statement adjustments in preparation for Corporate review.	5.8	\$330	\$1,914	A2
Ciungu	Roxana M.	RMC	Staff	10/26/2007	Documented accounts payable ageing for Steering.	1.7	\$220	\$374	A2
Ciungu	Roxana M.	RMC	Staff	10/26/2007	Met with M. Boehm to discuss accounts receivable CAAT.	1.4	\$220	\$308	A2
Ciungu	Roxana M.	RMC	Staff	10/26/2007	Modified accounts receivable CAAT per M. Boehm instructions.	1.1	\$220	\$242	A2
Henning	Jeffrey M.	JMH	Partner	10/26/2007	Review of Spain final SRM.	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	10/26/2007	Consultation re: AP and Liabs subject to compromise.	0.7	\$575	\$403	A2
Marold	Erick W.	EWM	Senior	10/26/2007	Met with M. Boehm to discuss the required adjustments to accounts payable based on the allocation differences between Corporate and the divisions.	1.3	\$300	\$390	A2
<b>A2 Saginaw Carve-Out Project Total:</b>						<b>175.3</b>		<b>\$61,260</b>	
<b>Tax Dry Run</b>									
Hegelmann	Julie Ann	JAH	Manager	10/9/2007	Review files and locate items for tax pack dry run used for year end 2006 needed for year end 2007	0.8	\$330	\$264	A2
Hegelmann	Julie Ann	JAH	Manager	10/9/2007	Send prior year dry run information to L. Harris for preparation for 2007 year end.	0.1	\$330	\$33	A2
Tosto	Cathy I.	CIT	Partner	10/18/2007	Discuss dry run with T. Tamer.	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	10/18/2007	Follow-up discussion with J. Hegelmann regarding planning related dry run.	0.3	\$575	\$173	A2
Hegelmann	Julie Ann	JAH	Manager	10/19/2007	Fresh Start Tax Pack Dry Run - conference call with M. Mukhtar, C. Tosto, and J. Deiotte re: activities in Poland and how the international restructuring project may impact the tax credit.	0.4	\$330	\$132	A2
Hegelmann	Julie Ann	JAH	Manager	10/19/2007	Tax Pack Dry Run planning meeting with A. Krabill and C. Tosto.	1.1	\$330	\$363	A2
Hegelmann	Julie Ann	JAH	Manager	10/19/2007	Tax Pack Dry Run Project - compile list of all E&Y contact personnel in foreign locations who need to receive the tax pack dry run instructions and documentation	0.7	\$330	\$231	A2
Hegelmann	Julie Ann	JAH	Manager	10/19/2007	Tax Pack Dry Run Project - prepare e-mail correspondence to foreign locations with correspondence of the earlier prepared instructions correspondence attached	1.2	\$330	\$396	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	10/19/2007	Tax Pack Dry Run Project - work on draft of correspondence to E&Y Foreign location teams notifying them of timing of this tax pack project	1.2	\$330	\$396	A2
Tosto	Cathy I.	CIT	Partner	10/19/2007	Discussion with M. Mukhtar on dry run and tax pack	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	10/19/2007	Dry run - review email from H. Aquino on teams.	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	10/19/2007	Meet with A. Krabill and J. Hegelmann to discuss dry run process	0.8	\$575	\$460	A2
Tosto	Cathy I.	CIT	Partner	10/19/2007	Review prior year procedures and prepare instructions for dry run procedures	1.4	\$575	\$805	A2
Hegelmann	Julie Ann	JAH	Manager	10/22/2007	Prepare tax pack documentation for meeting with M. Mukhtar.	0.4	\$330	\$132	A2
Tosto	Cathy I.	CIT	Partner	10/22/2007	Tax Dry Run- Prepare scope.	0.9	\$575	\$518	A2
Tosto	Cathy I.	CIT	Partner	10/22/2007	Plan for dry run	2.9	\$575	\$1,668	A2
Hegelmann	Julie Ann	JAH	Manager	10/23/2007	Tax Pack Dry Run - Meet with M. Mukhtar to discuss tax pack dry run project and overview of the actual tax pack.	2.6	\$330	\$858	A2
Tosto	Cathy I.	CIT	Partner	10/23/2007	Coordinate meetings related to dry run and polish tax credit issue	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	10/23/2007	Meet with M. Mukhtar to discuss and review dry run/fresh start procedures and timing	1.6	\$575	\$920	A2
Hegelmann	Julie Ann	JAH	Manager	10/24/2007	Tax Pack Dry Run - Work with C. Tosto in review of tax pack dry run instructions for non-U.S. locations and cross reference instructions with template.	1.6	\$330	\$528	A2
Tosto	Cathy I.	CIT	Partner	10/24/2007	Review/update dry run procedures	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	Partner	10/26/2007	Dry run - budget	0.9	\$575	\$518	A2
Tosto	Cathy I.	CIT	Partner	10/26/2007	Dry Run - meeting with T. Tamer and his team to review procedures and scope	1.2	\$575	\$690	A2
<b>A2 Tax Dry Run Project Total:</b>						<b>22.0</b>		<b>\$10,176</b>	
<b>Toyota</b>									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2007	Powertrain - Meeting with J. Brooks to discuss Toyota Warranty Matter in Q3.	1.8	\$470	\$846	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2007	Powertrain - Review of supporting information related to Toyota Warranty claim.	1.2	\$470	\$564	A2
Kearns	Matthew R.	MRK	Manager	10/3/2007	Powertrain - Reviewing Powertrain documentation related to Toyota warranty reserve that is being recorded during Q3 and discussing with M. Hatzfeld.	0.9	\$330	\$297	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Senior	10/4/2007	Powertrain - Constructed a Toyota warranty client assistance list	1.5	\$250	\$375	A2
Horner	Kevin John	KJH	Senior	10/15/2007	Meeting with M. Hatzfeld, A. Krabill, and E. Marold to discuss Toyota warranty issue.	0.7	\$250	\$175	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2007	Powertrain - Discussion with J. Brooks related to audit approach for third quarter related to Toyota warranty issue.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2007	Powertrain - Meeting with J. Brooks to discuss client estimation of warranty exposure.	2.3	\$470	\$1,081	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2007	Powertrain - Review of technical accounting memo related to Toyota warranty.	2.1	\$470	\$987	A2
Kearns	Matthew R.	MRK	Manager	10/26/2007	Powertrain - Meeting with J. Brooks to review support for Toyota Warranty, which is being tested as part of the Q3 review procedures.	1.7	\$330	\$561	A2
Saimoua	Omar Issam	OIS	Senior	10/26/2007	Powertrain - Met with J. Brooks to discuss the warranty topic and the obtaining of supporting documentation.	1.6	\$250	\$400	A2
<b>A2 Toyota Project Total:</b>						<b>14.7</b>		<b>\$5,709</b>	
<b>A2 Project Total:</b>						<b>1,333.2</b>		<b>\$475,241</b>	
<b>Tax Bankruptcy - A3</b>									
Ericson	Molly	ME	Manager	10/1/2007	Weekly status call with Company and Skadden.	0.4	\$550	\$220	A3
Tosto	Cathy I.	CIT	Partner	10/1/2007	Weekly status call with Company and Skadden.	0.6	\$680	\$408	A3
Ward	Richard D.	RDW	Executive Director	10/1/2007	Weekly status call with J. Whitson, B. Sparks, S. Gale, D. Kelley, C. Tosto, Gross and Sensenbrenner	0.6	\$750	\$450	A3
Moore	Shani	SM	Senior	10/3/2007	Obtained plan docs and sent to H. Tucker accordingly.	0.6	\$400	\$240	A3
Moore	Shani	SM	Senior	10/3/2007	Status call with H. Tucker.	0.3	\$400	\$120	A3
Ward	Richard D.	RDW	Executive Director	10/4/2007	Address 382 NUBIL issues	0.7	\$750	\$525	A3
Ericson	Molly	ME	Manager	10/8/2007	Review recently filed Schedules 13d for 382 implications.	0.9	\$550	\$495	A3
Ericson	Molly	ME	Manager	10/8/2007	Discussing recently filed Schedules 13d with R. Ward.	0.7	\$550	\$385	A3
Ericson	Molly	ME	Manager	10/8/2007	Weekly status call with the Company and Skadden on emergence issues.	0.2	\$550	\$110	A3
Tosto	Cathy I.	CIT	Partner	10/8/2007	Weekly call with Delphi and Skadden on emergence issues	0.2	\$680	\$136	A3
Tucker	Howard J.	HJT	Partner	10/8/2007	Weekly status update call with Delphi and Skadden.	0.6	\$750	\$450	A3



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	10/8/2007	Discussion with M. Ericson regarding 382 owner shift matters	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	10/8/2007	Weekly status update call	0.8	\$750	\$600	A3
Ericson	Molly	ME	Manager	10/9/2007	Call with A. Feinberg regarding Schedule 13d filings.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	10/15/2007	Weekly status update call with Company, Skadden.	0.2	\$550	\$110	A3
Tosto	Cathy I.	CIT	Partner	10/15/2007	Weekly call with Skadden and Delphi	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	10/22/2007	Weekly call with Skadden, Delphi and E&Y to discuss emergence issues	0.6	\$680	\$408	A3
Tucker	Howard J.	HJT	Partner	10/22/2007	Weekly call with Skadden, Delphi and E&Y to discuss emergence issues	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	10/22/2007	Weekly call with Skadden, Delphi and E&Y to discuss emergence issues	0.4	\$750	\$300	A3
Tosto	Cathy I.	CIT	Partner	10/23/2007	Review of changes to pension memo facts	0.4	\$680	\$272	A3
<b>A3 Project Subtotal:</b>						<b>9.9</b>		<b>\$6,430</b>	
<b>Tax International - A3</b>									
Voortman	Anna	AV	Partner	10/2/2007	Conference call to discuss bank financing changes and implications on post emergence structure	1.2	\$750	\$900	A3
Keown	Karen M.	KMK	Senior Manager	10/3/2007	Call with M. Mukhtar to update him on the Polish Restructuring call with B. Sparks.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	10/3/2007	Conf Call to discuss Delphi Polish Restructuring. Attending: A. Voortman, K. Keown, J. Deiotte, B. Sparks, A. Maksymczak, and Radoslaw.	1.2	\$600	\$720	A3
Keown	Karen M.	KMK	Senior Manager	10/3/2007	Review of correspondence re: Delphi Korea planning	0.3	\$600	\$180	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/3/2007	Conf call to discuss Delphi Polish Restructuring. Attending: A. Voortman, K. Keown, J. Deiotte, B. Sparks, A. Maksymczak, and Radoslaw.	1.2	\$650	\$780	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/3/2007	Conference call with B. Sparks to discuss Delphi Polish Restructuring.	0.3	\$650	\$195	A3
Keown	Karen M.	KMK	Senior Manager	10/4/2007	Coordination of conf call to discuss Delphi Poland Restructuring with M. Cone and E&Y Poland.	0.2	\$600	\$120	A3
Kwon	Min Young	MYK	Senior Manager	10/4/2007	Korea - participation in the conference call regarding the proposed capital redemption in a Korean subsidiary	1.0	\$650	\$650	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/4/2007	Conference call to discuss Polish restructuring and the alternatives available to align debt	1.5	\$650	\$975	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/4/2007	Research/prepare for call with client on Polish tax planning	1.3	\$650	\$845	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	10/4/2007	Conference call with F. Barat, B. Sparks, D. Kim, and J. Lee re: DKC planning.	1.1	\$680	\$748	A3
Voortman	Anna	AV	Partner	10/4/2007	Conference call to discuss Polish restructuring and the alternatives available to align debt	1.5	\$750	\$1,125	A3
Keown	Karen M.	KMK	Senior Manager	10/5/2007	Review of Delphi Poland follow-up items from conf call with client on Thurs. Summary provided via email from J. Deiotte.	0.6	\$600	\$360	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/5/2007	Delphi - follow-up points from the call with B. Sparks and J. Deiotte.	0.8	\$650	\$520	A3
Mukhtar	Mark J.	MJM	Partner	10/5/2007	Meeting with Delphi personnel and E&Y Personnel re: FAS 109.	2.9	\$680	\$1,972	A3
Mukhtar	Mark J.	MJM	Partner	10/5/2007	Review of structure charts.	1.1	\$680	\$748	A3
Keown	Karen M.	KMK	Senior Manager	10/8/2007	Conf call to discuss Delphi Poland Restructuring. Attending: M. Cone, J. Deiotte, A. Maksymczak, M. Mukhtar, K. Keown, and Radoslaw.	1.3	\$600	\$780	A3
Keown	Karen M.	KMK	Senior Manager	10/8/2007	Discuss UK Stamp Duty Issues on Transfer to Lux SCS with A. Singer	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	10/8/2007	Review agenda prior to Delphi Poland Call.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	10/8/2007	Review of Delphi updated international restructuring plan based on B. Sparks updated original and simplified plan of Oct. 5th. Consider U.S. tax implications of proposed transaction.	1.8	\$600	\$1,080	A3
Keown	Karen M.	KMK	Senior Manager	10/8/2007	Update A. Voortman on outcome of Polish restructuring call with client.	0.2	\$600	\$120	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/8/2007	Conference call with B. Sparks and M. Cone to discuss Delphi Poland Restructuring.	1.9	\$650	\$1,235	A3
Mukhtar	Mark J.	MJM	Partner	10/8/2007	Conf. call with J. Deiotte, A. Maksymczak, R. Szczech, M. Cone re: Poland restructuring.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MJM	Partner	10/8/2007	Delphi Int'l: meeting with K. Keown re: simplified plan.	0.9	\$680	\$612	A3
Groen	Marco	MG	Senior Manager	10/9/2007	Analyze restructuring opportunities for Eastern European operations	0.9	\$650	\$585	A3
Huysmans	Serge	SH	Partner	10/9/2007	Conference call with M. Mukhtar and K. Keown and review of latest step-plan and follow-up with Luxembourg office.	0.9	\$750	\$675	A3
Keown	Karen M.	KMK	Senior Manager	10/9/2007	Call to A. Voortman and S. Huysmans to coordinate team call and review of simplified and original slide deck as of Oct 4th.	0.3	\$600	\$180	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	10/9/2007	Conf call to discuss simplified and original plan as of Oct 4th. Attending: K. Keown, M. Mukhtar, and S. Huysmans.	0.7	\$600	\$420	A3
Keown	Karen M.	KMK	Senior Manager	10/9/2007	Conf call with A. Voortman to review simplified plan, consider potential U.S. tax implications and follow-up questions for B. Sparks.	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	10/9/2007	Discuss UK Stamp Duty Issues on Transfer to Lux SCS with A. Singer	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	10/9/2007	Discuss with M. Mukhtar follow-up questions for A. Voortman and B. Sparks regarding simplified and original plan.	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	10/9/2007	Email communication with B. Sparks to coordinate review of European Restructuring slide deck.	0.3	\$600	\$180	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/9/2007	Conference call with B. Sparks and M. Cone re: Poland restructuring.	1.1	\$650	\$715	A3
Mukhtar	Mark J.	MJM	Partner	10/9/2007	Conf. call with K. Keown and S. Huysmans re: simplified plan.	1.1	\$680	\$748	A3
Mukhtar	Mark J.	MJM	Partner	10/9/2007	Conf. call w/ J. Deiotte, A. Maksymczak, R. Szczech, and M. cone re: Poland restructuring.	1.4	\$680	\$952	A3
Singer	Alexander J.	AJS	Senior	10/9/2007	Discuss UK Stamp Duty Issues on Transfer to Lux SCS with K. Keown.	0.3	\$450	\$135	A3
Singer	Alexander J.	AJS	Senior	10/9/2007	Follow-up on status of UK stamp duty ruling	1.1	\$450	\$495	A3
Keown	Karen M.	KMK	Senior Manager	10/11/2007	Coordination with team members to schedule Delphi Polish meeting	0.4	\$600	\$240	A3
Mukhtar	Mark J.	MJM	Partner	10/11/2007	Conf. call with F. Barat, B. Sparks, A. Baik, Dong Kim, and J. Lee re: DKC planning.	1.0	\$680	\$680	A3
Gibney	Brian B.	BBG	Partner	10/12/2007	Consult with A. Voortman on U.S. tax consequences of proposed offshore financing	1.0	\$750	\$750	A3
Keown	Karen M.	KMK	Senior Manager	10/12/2007	Call with A. Voortman and M. Mukhtar to update on Polish call with B. Sparks and discuss potential U.S. tax implications of revised Polish planning.	0.8	\$600	\$480	A3
Keown	Karen M.	KMK	Senior Manager	10/12/2007	Conf call to discuss Polish restructuring and work through revisions of steps to consider Poland, Lux, and US issues. Attending: B. Sparks, M. Cone, K. Keown, J. Deiotte, A. Maksymczak, R. Szczech, and C. Joosef.	2.1	\$600	\$1,260	A3
Keown	Karen M.	KMK	Senior Manager	10/12/2007	Follow-up with A. Singer and UK Stamp Duty team on status of outstanding ruling.	0.2	\$600	\$120	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/12/2007	Conference call with B. Sparks and M. Cone re: Poland restructuring.	1.9	\$650	\$1,235	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Voortman	Anna	AV	Partner	10/12/2007	Review and discuss the final post emergence structure and the steps associated with the offshore debt placement.	1.6	\$750	\$1,200	A3
Keown	Karen M.	KMK	Senior Manager	10/15/2007	Conf call to discuss UK Stamp Duty Issues.	1.1	\$600	\$660	A3
Siler	Klaus	KS	Senior Manager	10/15/2007	Review of revised Delphi macro stepplan and analysis German transaction steps	2.3	\$650	\$1,495	A3
Singer	Alexander J.	AJS	Senior	10/15/2007	Conf call to discuss UK Stamp Duty Issues.	1.1	\$450	\$495	A3
Keown	Karen M.	KMK	Senior Manager	10/16/2007	Conf call with Delphi, E&Y UK, E&Y Lux to discuss status of ruling request for transfer of UK subs to Lux	1.2	\$600	\$720	A3
Keown	Karen M.	KMK	Senior Manager	10/16/2007	Review Lux tax analysis for European restructuring.	0.3	\$600	\$180	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/16/2007	Discussion with E&Y Polish team re possible financing options to Poland.	2.0	\$650	\$1,300	A3
Menger	Jorg	JM	Partner	10/16/2007	Review of revised Delphi macro stepplan and analysis German transaction steps	2.2	\$750	\$1,650	A3
Singer	Alexander J.	AJS	Senior	10/16/2007	Coordinate conf calls with EY UK and EY US re: UK Stamp duty implications of proposed restructuring	0.6	\$450	\$270	A3
Menger	Jorg	JM	Partner	10/17/2007	Discuss German tax consequences of proposed planning with M. Burkert, in particular German real estate tax planning and application of NOL rules	1.7	\$750	\$1,275	A3
Siler	Klaus	KS	Senior Manager	10/17/2007	Discuss German tax consequences of proposed planning with M. Burkert, in particular German real estate tax planning and application of NOL rules	1.7	\$650	\$1,105	A3
Siler	Klaus	KS	Senior Manager	10/17/2007	Start draft of memo on German tax consequences of proposed restructuring	2.0	\$650	\$1,300	A3
Singer	Alexander J.	AJS	Senior	10/17/2007	Coordinate conf calls with EY UK and EY US re: UK Stamp duty implications of proposed restructuring	0.4	\$450	\$180	A3
Keown	Karen M.	KMK	Senior Manager	10/18/2007	Call to discuss status of UK ruling with E&Y U.S., E&Y Lux and E&Y UK.	0.8	\$600	\$480	A3
Menger	Jorg	JM	Partner	10/18/2007	Review revised Delphi step plan and consider consequences of upstream merger of KG and whether ruling request is necessary - discuss with K. Siler.	2.1	\$750	\$1,575	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Siler	Klaus	KS	Senior Manager	10/18/2007	Review revised Delphi step plan and consider consequences of upstream merger of KG and whether ruling request is necessary - discuss with J. Menger.	2.1	\$650	\$1,365	A3
Singer	Alexander J.	AJS	Senior	10/18/2007	Follow-up discussions with EY UK and EY US on UK Stamp Duty implications	2.0	\$450	\$900	A3
Voortman	Anna	AV	Partner	10/18/2007	Review step plan for post emergence debt placement with B. Sparks.	1.2	\$750	\$900	A3
Groen	Marco	MG	Senior Manager	10/19/2007	Consider tax consequences of proposed Polish leverage planning	0.6	\$650	\$390	A3
Menger	Jorg	JM	Partner	10/19/2007	Consider German tax implications of proposed restructuring, in particular NOL and Organschaft rules as applicable to Delphi fact pattern.	2.6	\$750	\$1,950	A3
Siler	Klaus	KS	Senior Manager	10/19/2007	Draft memo on German tax consequences of proposed restructuring	1.5	\$650	\$975	A3
Siler	Klaus	KS	Senior Manager	10/19/2007	Prepare technical analysis for retroactive merger of FUBA subsidiary.	1.8	\$650	\$1,170	A3
Keown	Karen M.	KMK	Senior Manager	10/22/2007	Discuss Delphi U.S. tax analysis with M. Mukhtar. (In particular the timing of CTB of Verwaltungs and the characterization of the German Restructuring for U.S. tax purposes.)	0.6	\$600	\$360	A3
Keown	Karen M.	KMK	Senior Manager	10/22/2007	Follow-up with K. Siler re: German analysis of European restructuring - request additional detail to provide to client.	0.3	\$600	\$180	A3
Keown	Karen M.	KMK	Senior Manager	10/22/2007	Review and Summarize Lux and German comments on European restructuring and provide to B. Sparks accordingly.	0.6	\$600	\$360	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/22/2007	Review of new step plan sent by M. Cone and provide comments to Delphi on revised plan	2.7	\$650	\$1,755	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/22/2007	Conf Call with E&Y Poland to discuss updated stepplan	0.7	\$650	\$455	A3
Menger	Jorg	JM	Partner	10/22/2007	Review of technical memo on German tax implications of proposed restructuring and provide comments on management holding requirements	2.2	\$750	\$1,650	A3
Siler	Klaus	KS	Senior Manager	10/22/2007	Follow-up with K. Keown re: German analysis of European restructuring.	0.3	\$650	\$195	A3
Siler	Klaus	KS	Senior Manager	10/22/2007	Review of new proposed structure and consider WHT implications and requirements for management holding	3.2	\$650	\$2,080	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Maksymczak	Agnieszka	AM	Senior Manager	10/23/2007	Provide comments to Delphi on updated macro stepplan	0.7	\$650	\$455	A3
Menger	Jorg	JM	Partner	10/23/2007	Review of updated stepplan and consider NOL and Organschaft rules -discuss with K. Siler.	2.4	\$750	\$1,800	A3
Siler	Klaus	KS	Senior Manager	10/23/2007	Review of updated stepplan and consider NOL and Organschaft rules - discuss with J. Menger.	2.4	\$650	\$1,560	A3
Groen	Marco	MG	Senior Manager	10/25/2007	Consider tax consequences of proposed Polish leverage planning	1.0	\$650	\$650	A3
Keown	Karen M.	KMK	Senior Manager	10/25/2007	Review slide deck of Polish tax considerations of Delphi's proposed European restructuring	0.6	\$600	\$360	A3
Maksymczak	Agnieszka	AM	Senior Manager	10/25/2007	Conf call with E&Y Poland to discuss updated Polish planning and timing of tax consolidation	0.9	\$650	\$585	A3
Siler	Klaus	KS	Senior Manager	10/25/2007	Consider WHT implications of revised German structure	0.5	\$650	\$325	A3
Keown	Karen M.	KMK	Senior Manager	10/26/2007	Follow-up with A. Singer and UK Stamp Duty team on status of discussions with HMRC	0.2	\$600	\$120	A3
<b>A3 Project Subtotal:</b>						<b>93.9</b>		<b>\$61,392</b>	
<b>A3 Project Total:</b>						<b>103.8</b>		<b>\$67,822</b>	
<b>Fee Application</b>									
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Begin formatting September time and expense download for invoice preparation.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Begin working on September invoice.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Correspondence with B. Hamblin regarding September invoice detail.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Preparation of September Access database for bankruptcy billing process.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Update MASTER Employees and MASTER Code Combo for September invoice.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	10/1/2007	Work on obtaining accounts receivable ledger dating back 2 years prior to October 8, 2005 with support documentation per J. Simon (Court request).	0.6	\$140	\$84	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/1/2007	Accumulation of information in preparation of fee application.	0.6	\$470	\$282	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	10/1/2007	Prepare monthly accrual calculation for services rendered in September	0.8	\$330	\$264	
Hegelmann	Julie Ann	JAH	Manager	10/1/2007	Send draft of monthly accrual calculation to C. Tosto for review.	0.1	\$330	\$33	
Rasmussen	Kyle M.	KMR	Staff	10/1/2007	Accumulation of information necessary for fee application	0.1	\$140	\$14	
Tosto	Cathy I.	CIT	Partner	10/1/2007	Review September fee accrual per Company's request.	0.6	\$575	\$345	
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Correspondence with individuals regarding Delphi Time Descriptions for September invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Correspondence with J. Simon regarding Delphi Payment Status (Bankruptcy Court Approval).	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Correspondence with M. Mukhtar and K. Keown regarding Delphi Reclass related to September invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	10/2/2007	Work on September invoice.	3.4	\$140	\$476	
Pochmara	Rose Christine	RCP	Staff	10/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Schwandt	Lisa N.	LNS	Staff	10/2/2007	Accumulation of information in preparation of the fee application.	0.5	\$220	\$110	
Tosto	Cathy I.	CIT	Partner	10/2/2007	Accumulation of information in preparation of the fee application.	0.2	\$575	\$115	
Aquino	Heather	HRA	Client Serving Associate	10/3/2007	Coordination of obtaining accounts receivable ledger dating back 2 years prior to October 8, 2005 with additional support per J. Simon.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	10/3/2007	Correspondence with A. Menth regarding Delphi September Expense for K. Asher.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	10/3/2007	Finalization of Delphi September 07 Exhibit D for R. Shastry.	0.9	\$140	\$126	
Keown	Karen M.	KMK	Senior Manager	10/3/2007	Reclass of time per H. Aquino for bankruptcy reporting.	0.2	\$600	\$120	
Aquino	Heather	HRA	Client Serving Associate	10/4/2007	Correspondence with M. Rothmund regarding Delphi Expense Inquiry on September invoice.	0.1	\$140	\$14	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/4/2007	Preparation of August Invoice Summary.	0.6	\$140	\$84	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/4/2007	Work on obtaining LOU's for all the pre-petition services per M. Hosbach and J. Simon in accordance with Court request.	1.1	\$140	\$154	
Sheckell	Steven F.	SFS	<b>Partner</b>	10/4/2007	Accumulation of information in preparation of the fee application.	0.8	\$575	\$460	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/5/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/5/2007	Review LOU's for all the pre-petition services sent by R. Miller in accordance with Court request.	0.6	\$140	\$84	
Boehm	Michael J.	MJB	<b>Manager</b>	10/5/2007	Accumulation of information in preparation of fee application.	0.6	\$330	\$198	
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/5/2007	Accumulation of information in preparation of fee application.	0.4	\$250	\$100	
Ciungu	Roxana M.	RMC	<b>Staff</b>	10/5/2007	Accumulation of information in preparation of fee application.	1.7	\$220	\$374	
Craig	Tashawna N.	TNC	<b>Staff</b>	10/5/2007	Accumulation of information in preparation of fee application.	0.6	\$220	\$132	
Horner	Kevin John	KJH	<b>Senior</b>	10/5/2007	Accumulation of information in preparation of the fee application.	0.9	\$250	\$225	
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/5/2007	Accumulation of information in preparation of the fee application.	0.5	\$470	\$235	
Marold	Erick W.	EWM	<b>Senior</b>	10/5/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Nicol	Jeremy M.	JMN	<b>Staff</b>	10/5/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Pacella	Shannon M.	SMP	<b>Manager</b>	10/5/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Simpson	Jamie	JS	<b>Senior Manager</b>	10/5/2007	Accumulation of information in preparation of the fee application.	0.7	\$470	\$329	
Stille	Mark Jacob	MJS	<b>Senior</b>	10/5/2007	Accumulation of information in preparation of the fee application.	0.1	\$250	\$25	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/8/2007	Begin reviewing Delphi September 07 Exhibit D received from R. Shastry.	1.6	\$140	\$224	



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Pull LCC detail from e-Portfolio for Delphi Fifth Interim Fee Application per J. Simpson.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	10/8/2007	Review LCC detail from e-Portfolio for Delphi Fifth Interim Fee Application per J. Simpson.	0.8	\$140	\$112	
Sheckell	Steven F.	SFS	Partner	10/8/2007	Respond to fee auditor request for information	0.4	\$575	\$230	
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Continue reviewing Delphi September 07 Exhibit D received from R. Shastry.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Correspondence with individuals regarding Missing Descriptions - September.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Correspondence with J. Simon and S. Sheckell regarding Delphi Fifth Interim Fee Application - Fee Committee report.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Correspondence with J. Simpson and N. Miller related to our responses regarding Delphi Fifth Interim Fee Application - Fee Committee report.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	10/9/2007	Work on our responses regarding Delphi Fifth Interim Fee Application - Fee Committee report.	0.8	\$140	\$112	
Sheckell	Steven F.	SFS	Partner	10/9/2007	Respond to fee auditor request for information	1.7	\$575	\$978	
Simpson	Jamie	JS	Senior Manager	10/9/2007	Discussion with N. Miller and H. Aquino regarding fee auditor response.	0.3	\$470	\$141	
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Correspondence with J. Simon regarding our responses to Delphi Fifth Interim Fee Application - Fee Committee report.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	10/10/2007	Work on September 07 Exhibit D; forward to N. Miller accordingly.	2.1	\$140	\$294	
Sheckell	Steven F.	SFS	Partner	10/10/2007	Accumulation of information in preparation of the fee application.	0.8	\$575	\$460	
Sheckell	Steven F.	SFS	Partner	10/10/2007	Respond to fee auditor request for information	0.6	\$575	\$345	
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Accumulation of information related to preparation of fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	10/12/2007	Correspondence with N. Miller regarding talking points for time and expense reporting procedures refresh with engagement team.	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/12/2007	Accumulation of information in preparation of fee application.	0.8	\$330	\$264	
Ciungu	Roxana M.	RMC	Staff	10/12/2007	Accumulation of information in preparation of fee application.	1.9	\$220	\$418	
Craig	Tashawna N.	TNC	Staff	10/12/2007	Accumulation of information in preparation of fee application.	0.4	\$220	\$88	
Horner	Kevin John	KJH	Senior	10/12/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Keown	Karen M.	KMK	Senior Manager	10/12/2007	Discuss foreign office billing with H. Aquino and A. Voortman.	0.2	\$600	\$120	
Krabill	Aaron J.	AJK	Senior Manager	10/12/2007	Accumulation of information in preparation of the fee application.	0.7	\$470	\$329	
Mackenzie	Andrew M.	AMM	Staff	10/12/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Marold	Erick W.	EWM	Senior	10/12/2007	Accumulation of information in preparation of the fee application.	0.7	\$300	\$210	
Miller	Nicholas S.	NSM	Manager	10/12/2007	Accumulation of information in preparation of the fee application.	0.8	\$330	\$264	
Miller	Nicholas S.	NSM	Manager	10/12/2007	Review of the invoice for September time incurred.	3.9	\$330	\$1,287	
Nicol	Jeremy M.	JMN	Staff	10/12/2007	Accumulation of information in preparation of the fee application.	0.8	\$220	\$176	
Tau	King-Sze	KST	Senior	10/12/2007	Accumulation of information in preparation of the fee application.	0.8	\$300	\$240	
Sheckell	Steven F.	SFS	Partner	10/15/2007	Review fee auditor responses from teams	1.4	\$575	\$805	
Smith	Carolyn E.	CES	Staff	10/15/2007	Meeting w/ H. Aquino regarding time for invoice purposes.	0.3	\$220	\$66	
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with C. Tosto regarding September 07 Exhibit D Tax.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Correspondence with N. Miller regarding September invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Follow-up correspondence regarding Missing Descriptions - September.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Preparation of September 07 Exhibit D DRAFT2 (bankruptcy and int'l tax) for M. Ericson and K. Keown's review.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Preparation of September 07 Exhibit D DRAFT2 (TSRS and Tax) for S. Pacella and J. Hegelmann's review.	1.3	\$140	\$182	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/16/2007	Updated to September invoice for M. Fitzpatrick's time.	0.3	\$140	\$42	
Keown	Karen M.	KMK	Senior Manager	10/16/2007	Discuss status of foreign bankruptcy billing requests from foreign affiliates with H. Aquino.	0.2	\$600	\$120	
Tosto	Cathy I.	CIT	Partner	10/16/2007	Review September billing	0.4	\$575	\$230	
Aquino	Heather	HRA	Client Serving Associate	10/17/2007	Correspondence with team regarding September 07 Division Time Detail for review.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Correspondence with B. Welsh and J. Simpson regarding GenPact involvement- billing arrangement regarding bankruptcy billing procedures.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Correspondence with J. Simpson regarding September 07 time detail revisions.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	10/18/2007	Revisions to September 07 time detail per J. Simpson.	0.8	\$140	\$112	
Simpson	Jamie	JS	Senior Manager	10/18/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Aquino	Heather	HRA	Client Serving Associate	10/19/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Boehm	Michael J.	MJB	Manager	10/19/2007	Accumulation of information in preparation of fee application.	0.8	\$330	\$264	
Buser	Jay	JB	Manager	10/19/2007	Accumulation of information in preparation of fee application.	0.4	\$330	\$132	
Chamarro	Destiny D.	DDC	Senior	10/19/2007	Accumulation of information in preparation of fee application.	0.7	\$250	\$175	
Ciungu	Roxana M.	RMC	Staff	10/19/2007	Accumulation of information in preparation of fee application.	2.1	\$220	\$462	
Gerber	Katherine A.	KAA	Senior	10/19/2007	Accumulation of information in preparation of fee application.	0.5	\$300	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2007	Accumulation of information in preparation of fee application.	0.6	\$470	\$282	
Horner	Kevin John	KJH	Senior	10/19/2007	Accumulation of information in preparation of the fee application.	0.8	\$250	\$200	
Krabill	Aaron J.	AJK	Senior Manager	10/19/2007	Accumulation of information in preparation of the fee application.	0.7	\$470	\$329	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	10/19/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Marold	Erick W.	EWM	Senior	10/19/2007	Accumulation of information in preparation of the fee application.	0.4	\$300	\$120	
Miller	Nicholas S.	NSM	Manager	10/19/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Nicol	Jeremy M.	JMN	Staff	10/19/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Pikos	Matthew C.	MCP	Senior	10/19/2007	Accumulation of information in preparation of the fee application.	0.6	\$275	\$165	
Pochmara	Rose Christine	RCP	Staff	10/19/2007	Accumulation of information in preparation of the fee application.	0.9	\$140	\$126	
Sheckell	Steven F.	SFS	Partner	10/19/2007	Accumulation of information in preparation of the fee application.	0.8	\$575	\$460	
Tau	King-Sze	KST	Senior	10/19/2007	Accumulation of information in preparation of the fee application.	1.0	\$300	\$300	
Aquino	Heather	HRA	Client Serving Associate	10/22/2007	Revisions to September invoice per M. Ericson.	0.8	\$140	\$112	
Ericson	Molly	ME	Manager	10/22/2007	Review and revise September invoice.	0.2	\$550	\$110	
Keown	Karen M.	KMK	Senior Manager	10/22/2007	Delphi Conf Call - Discuss status of billing with foreign affiliates.	0.4	\$600	\$240	
Keown	Karen M.	KMK	Senior Manager	10/22/2007	Update of September billing.	1.2	\$600	\$720	
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Correspondence with B. Hamblin regarding Delphi detail for September invoice.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Correspondence with individuals regarding Delphi Descriptions - Information Request for September invoice.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	10/23/2007	Revisions to September invoice per S. Pacella and K. Keown.	1.1	\$140	\$154	
Pacella	Shannon M.	SMP	Manager	10/23/2007	Review hours charged for September in preparation of September invoice.	0.4	\$330	\$132	
Aquino	Heather	HRA	Client Serving Associate	10/24/2007	Correspondence with B. Donahue and B. Hamblin regarding Delphi detail for September invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	10/24/2007	Work on September invoice for int'l restructuring additional time.	1.8	\$140	\$252	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	10/24/2007	Discuss bankruptcy billing detail provided by foreign affiliates with H. Aquino.	0.4	\$600	\$240	
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Correspondence with B. Donahue and B. Hamblin regarding Delphi detail for October invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Correspondence with S. Sheckell, D. Kelley, and S. Pacella regarding October invoice.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Follow-up with individuals regarding Delphi Descriptions - Information Request for October invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	10/25/2007	Revisions to October invoice.	1.6	\$140	\$224	
Ciungu	Roxana M.	RMC	Staff	10/25/2007	Accumulation of information in preparation of fee application.	1.4	\$220	\$308	
Aquino	Heather	HRA	Client Serving Associate	10/26/2007	Accumulation of information related to preparation of fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	10/26/2007	Correspondence with D. Kelley regarding October invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	10/26/2007	Preparation of schedules by country for int'l restructuring project on September invoice per D. Kelley.	0.4	\$140	\$56	
Boehm	Michael J.	MJB	Manager	10/26/2007	Accumulation of information in preparation of fee application.	0.8	\$330	\$264	
Ciungu	Roxana M.	RMC	Staff	10/26/2007	Accumulation of information in preparation of fee application.	1.3	\$220	\$286	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2007	Accumulation of information in preparation of fee application.	0.4	\$470	\$188	
Horner	Kevin John	KJH	Senior	10/26/2007	Accumulation of information in preparation of the fee application.	0.9	\$250	\$225	
Keown	Karen M.	KMK	Senior Manager	10/26/2007	Accumulation of information in preparation of the fee application.	2.3	\$600	\$1,380	
Krabill	Aaron J.	AJK	Senior Manager	10/26/2007	Accumulation of information in preparation of the fee application.	0.7	\$470	\$329	
Mackenzie	Andrew M.	AMM	Staff	10/26/2007	Accumulation of information in preparation of the fee application.	0.4	\$140	\$56	
Nicol	Jeremy M.	JMN	Staff	10/26/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/26/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Pochmara	Rose Christine	RCP	Staff	10/26/2007	Accumulation of information in preparation of the fee application.	2.2	\$140	\$308	
Ranney	Amber C.	ACR	Senior	10/26/2007	Accumulating information in preparation of fee application.	0.7	\$300	\$210	
Sheckell	Steven F.	SFS	Partner	10/26/2007	Accumulation of information in preparation of the fee application.	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Senior	10/26/2007	Accumulation of information necessary for fee application	1.4	\$250	\$350	
Simpson	Jamie	JS	Senior Manager	10/26/2007	Accumulation of information in preparation of the fee application.	0.7	\$470	\$329	
Tau	King-Sze	KST	Senior	10/26/2007	Accumulation of information in preparation of the fee application.	0.9	\$300	\$270	
Fee Application Preparation Total:						<u>103.5</u>		<u>\$27,518</u>	

**Exhibit D**

**Delphi Corporation**

**Summary of 2007 Fees by Professional**

**For the Period October 27, 2007 through November 30, 2007**

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>2007 Consolidated Audit - A1</b>									
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/27/2007	Work on V. Lane/H. Aquino team email.	0.8			A1
Asher	Kevin F.	KFA	<b>Partner</b>	10/27/2007	Review of 3rd Quarter form 10-Q	3.1			A1
Rothmund	Mario Valentin	MVR	<b>Senior</b>	10/27/2007	Thermal - Finalized 15 Key Control Review	1.8			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/28/2007	Packard-Travel time from Lake Orion, MI to Warren, OH to perform interim audit procedures.	4.2			A1
Henning	Jeffrey M.	JMH	<b>Partner</b>	10/28/2007	Review Packard quarterly review deck	0.6			A1
Horner	Kevin John	KJH	<b>Senior</b>	10/28/2007	E&S Audit: travel time from Troy, MI to Kokomo, IN for interim audit.	4.4			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	10/28/2007	Travel time to Kokomo, Indiana to E&S HQ for Q3 review and interim audit workpaper review.	1.5			A1
Marold	Erick W.	EWM	<b>Senior</b>	10/28/2007	E&S Audit - Travel time from Detroit to Kokomo, IN (E&S HQ).	4.1			A1
Pacella	Shannon M.	SMP	<b>Manager</b>	10/28/2007	Created meeting agenda for discussion with E&Y Mexico team.	0.5			A1
Rothmund	Mario Valentin	MVR	<b>Senior</b>	10/28/2007	AHG - Performed Q3 Balance Sheet Review	2.9			A1
Rothmund	Mario Valentin	MVR	<b>Senior</b>	10/28/2007	Thermal - Finalized Income Statement Review	1.9			A1
Simpson	Jamie	JS	<b>Senior Manager</b>	10/28/2007	Preparation of email to A. Krabill summarizing Thermal international issues.	0.5			A1
Simpson	Jamie	JS	<b>Senior Manager</b>	10/28/2007	Review of Thermal Q3 workpapers.	2.3			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/29/2007	Coordination of meeting regarding Intro to New Delphi Audit Committee - Discussion.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Correspondence with J. Simpson regarding India visa.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Correspondence with CIBT and A. Krabill regarding visa/passport.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Correspondence with G. Curry regarding AWS Server updates.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Preparation of total tax billings to date per D. Kelley.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Guidance provided to V. Lane for transition of various administrative activities.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Preparation of emails to Delphi to obtain Meeting Minutes per A. Ranney.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Correspondence with K. Asher regarding V. Lane/H. Aquino email to team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Work on updates to V. Lane/H. Aquino email to team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Work on quarterly independence procedures.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Preparation of emails to international teams regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Correspondence with D. Kelley and B. Hamblin regarding total worldwide tax billing for calendar year 2007.	0.4			A1
Asher	Kevin F.	KFA	Partner	10/29/2007	Billing status review with T. Timko and B. Thelen	2.2			A1
Asher	Kevin F.	KFA	Partner	10/29/2007	Review of 3rd Quarter form 10-Q.	3.2			A1
Boehm	Michael J.	MJB	Manager	10/29/2007	Discussed Q3 workplan with A. Ranney.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/29/2007	Obtained Q3 client assistance requests from client.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/29/2007	Provided 10-Q comments to A. Kulikowski.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/29/2007	Met with K. Asher and S. Sheckell to discuss Q3 10Q comments.	1.1			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/29/2007	Review of 10-Q to provide comments to Company.	2.1			A1
Boehm	Michael J.	MJB	Manager	10/29/2007	DPSS Quarterly - Review of Q3 workpapers.	1.5			A1
Boehm	Michael J.	MJB	Manager	10/29/2007	DPSS Quarterly - Attended DPSS Q3 closing meeting.	2.2			A1
Chamarro	Destiny D.	DDC	Senior	10/29/2007	Packard-Meet with C. High to discuss accounts receivable reserve.	0.7			A1
Chamarro	Destiny D.	DDC	Senior	10/29/2007	Packard-Performed interim audit procedures for tooling.	0.9			A1
Chamarro	Destiny D.	DDC	Senior	10/29/2007	Packard-Performed interim audit relating to the restructuring reserve.	1.9			A1
Chamarro	Destiny D.	DDC	Senior	10/29/2007	Packard- Cleared managers review notes relating to accounts receivable reserves.	2.1			A1
Chamarro	Destiny D.	DDC	Senior	10/29/2007	Packard-Performed interim audit procedures for accounts receivable reserves.	2.1			A1
Chamarro	Destiny D.	DDC	Senior	10/29/2007	Packard-Performed interim audit procedures for intransit inventory.	2.3			A1
Chamarro	Destiny D.	DDC	Senior	10/29/2007	Packard-Discussed tooling audit procedures with K. Rasmussen.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	10/29/2007	Sent Mexico workpapers from SharePoint to S. Pacella.	0.6			A1
Craig	Tashawna N.	TNC	Staff	10/29/2007	Powertrain - Performed interim procedures for Tooling	3.6			A1
Craig	Tashawna N.	TNC	Staff	10/29/2007	Powertrain - Performed interim procedures for Inventory	4.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/29/2007	Review of Q3 FAS 144 technical accounting memo from Corporate.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/29/2007	Review of Packard Division Q3 slide deck, in preparation of Q3 meeting.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/29/2007	Packard Q3 quarterly presentation to Corporate management.	2.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/29/2007	Q3 - Discussion with C. Smith regarding questions on the calculation of the Germany and UK tax rate change computations prepared by the client.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	10/29/2007	Q3 - Review schedule ETR submissions for discrete item detail to support the discrete item summary workpaper for material items.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	10/29/2007	Q3 - Second review of workpapers.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	10/29/2007	Q3 - Open items discussion with C. Tosto, and C. Smith as result of responses received from meeting with Delphi Income Tax Accounting team.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	10/29/2007	Q3 - Meet with C. Plummer, L. Fisher, and C Smith to understand computations and workpapers from first review.	1.9			A1
Hegelmann	Julie Ann	JAH	Manager	10/29/2007	Q3 - Review comments from meeting with C. Tosto on client prepared workpapers received to date and prepare to meet with the Delphi Income Tax Accounting Team for explanations on open items.	2.6			A1
Hegelmann	Julie Ann	JAH	Manager	10/29/2007	Preparation of monthly accrual calculation for advisory work for S. Gale.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	10/29/2007	Review Packard quarterly review deck	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/29/2007	Packard quarterly operations review for 3Q	1.9			A1
Horner	Kevin John	KJH	Senior	10/29/2007	E&S Audit: discussion with K. Bellis for testing of the accounts receivable reserve.	0.6			A1
Horner	Kevin John	KJH	Senior	10/29/2007	E&S Audit: meeting with L. Jin to discuss procedures to complete review of management's test of controls.	1.2			A1
Horner	Kevin John	KJH	Senior	10/29/2007	E&S Quarterly: completed the reserve rollforward analysis for the Q3 review.	1.2			A1
Horner	Kevin John	KJH	Senior	10/29/2007	E&S Quarterly: worked on the SAP to Hyperion reconciliation tie out for the Q3 review.	1.9			A1
Horner	Kevin John	KJH	Senior	10/29/2007	E&S Quarterly: completed balance sheet analytics for the Q3 review.	3.9			A1
Jin	Lei	LJ	Staff	10/29/2007	E&S: Follow-up with L. Denny for material requirement.	0.3			A1
Jin	Lei	LJ	Staff	10/29/2007	E&S: Meeting with L. Denny for material requirement	0.3			A1
Jin	Lei	LJ	Staff	10/29/2007	E&S: Tag Control Accuracy-Follow-up with DA31 based on the feedback provided from Mexico.	0.6			A1
Jin	Lei	LJ	Staff	10/29/2007	E&S: Payroll TOC-Review management TOC files to support E&Y TOC Procedures	2.2			A1
Jin	Lei	LJ	Staff	10/29/2007	E&S: Revenue TOC-Review management TOC files to support E&Y TOC Procedures	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jin	Lei	LJ	Staff	10/29/2007	E&S: Travel time between Williamston, MI and Kokomo, IN for Delphi E&S Engagement.	4.0			A1
Kearns	Matthew R.	MRK	Manager	10/29/2007	AHG - Performing detail review of Q3 workpapers prepared by E&Y senior performed in conjunction with the Q3 SAS 100 review.	3.7			A1
Kearns	Matthew R.	MRK	Manager	10/29/2007	Powertrain - Performing detailed review of Q3 workpapers prepared by E&Y senior in conjunction with the Q3 SAS 100 review procedures.	2.6			A1
Kearns	Matthew R.	MRK	Manager	10/29/2007	Powertrain - Detail reviewing Powertrain Q3 workpapers prepared by E&Y staff members for purposes of the Q3 SAS 100 Review.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/29/2007	Review of DPSS Q3 slide presentation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/29/2007	DPSS: Attending the Q3 quarterly company closing meeting.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/29/2007	Attending the DPSS Q3 closing conference call.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/29/2007	Meeting with B. Berry to discuss tooling and fixed asset remediation progress for E&S.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/29/2007	Review of Q3 E&S issues with B. Berry and E. Marold.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/29/2007	Review of interim E&S workpapers.	1.3			A1
Mackenzie	Andrew M.	AMM	Staff	10/29/2007	Testing company's consolidation within Hyperion for third quarter review.	3.2			A1
Marold	Erick W.	EWM	Senior	10/29/2007	E&S Audit - Detail reviewed the completed inventory checklists.	2.3			A1
Marold	Erick W.	EWM	Senior	10/29/2007	E&S Audit - Detail reviewed the inventory cut-off procedures for our physical inventory observations.	3.3			A1
Miller	Nicholas S.	NSM	Manager	10/29/2007	Review of Packard walkthroughs and controls testing.	1.3			A1
Miller	Nicholas S.	NSM	Manager	10/29/2007	Packard: Review of workpapers related to the billings and bad debt reserves.	4.6			A1
Miller	Nicholas S.	NSM	Manager	10/29/2007	Review of quarterly Packard workpapers.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	10/29/2007	Thermal-Performed Lower of cost or market Walkthrough.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	10/29/2007	Thermal-Discussed fixed asset review notes with J. Simpson.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	10/29/2007	Thermal-Performed inventory reserves walkthrough.	2.4			A1
Pacella	Shannon M.	SMP	Manager	10/29/2007	Meeting with E&Y Mexico Team to discuss reliance strategy, scope and timing of procedures.	0.7			A1
Pikos	Matthew C.	MCP	Senior	10/29/2007	Travel time from Rochester Hills, MI to Warren, OH to perform interim audit procedures on the Packard Division of Delphi.	3.2			A1
Pikos	Matthew C.	MCP	Senior	10/29/2007	Completing quarterly review of 15 key control binder documentation at the Packard division.	1.9			A1
Pikos	Matthew C.	MCP	Senior	10/29/2007	Performing balance sheet and income statement fluctuation procedures at the Packard division relating to our quarterly review.	3.2			A1
Pochmara	Rose Christine	RCP	Staff	10/29/2007	DPSS: Corresponded via email with R. Nedadur regarding requested items.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	10/29/2007	DPSS: Met with E. Medina regarding inventory cutoff receipt and shipping documents.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/29/2007	Selected samples for promo calculation to support analysis provided by DPSS.	2.4			A1
Pochmara	Rose Christine	RCP	Staff	10/29/2007	DPSS: Selected samples for warranty reserves and requested the supporting documents from R. Nededur.	2.6			A1
Pochmara	Rose Christine	RCP	Staff	10/29/2007	DPSS: Set up analysis and documentation on spreadsheet for warranty credits and sales invoiced.	2.6			A1
Ranney	Amber C.	ACR	Senior	10/29/2007	Walking J. Wiles through the process to tie out the Q3 financial statements & footnotes.	3.1			A1
Ranney	Amber C.	ACR	Senior	10/29/2007	Obtaining support from the client for Q3 footnote tie-out.	3.2			A1
Ranney	Amber C.	ACR	Senior	10/29/2007	Coordinating demographic data testing with G. Kimpan & K. Cobb.	1.4			A1
Ranney	Amber C.	ACR	Senior	10/29/2007	Performing review procedures over Q3 corporate balances.	1.3			A1
Rasmussen	Kyle M.	KMR	Staff	10/29/2007	Packard - Work on inventory procedures.	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	10/29/2007	Understanding background of Packard's operations and structure.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	10/29/2007	Packard - Travel time to Warren, OH from Royal Oak, MI.	4.0			A1
Rasmussen	Kyle M.	KMR	Staff	10/29/2007	Packard - Tie-out of quarterly trial balance to Hyperion.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/29/2007	Thermal - Changed Inventory Turns Analysis in preparing monthly turns to identify unusual fluctuations.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/29/2007	Thermal - Reviewed Inventory Cut-off related to Lockport, including further investigation into cut-off errors.	3.6			A1
Saimoua	Omar Issam	OIS	Senior	10/29/2007	Powertrain - Performed wrap up procedures for the quarterly review procedures.	4.8			A1
Sheckell	Steven F.	SFS	Partner	10/29/2007	Review Form 10Q.	3.4			A1
Sheckell	Steven F.	SFS	Partner	10/29/2007	Attend DPSS quarterly close meeting	2.1			A1
Sheckell	Steven F.	SFS	Partner	10/29/2007	Attend Packard quarterly close meeting.	1.9			A1
Simpson	Emma-Rose S.	ESS	Senior	10/29/2007	Discussed cash flow with the client	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/29/2007	Obtained and documented cash flow support	3.1			A1
Simpson	Emma-Rose S.	ESS	Senior	10/29/2007	DPSS: Requested CE LCM E&O support	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	10/29/2007	DPSS: Documented physical inventory.	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	10/29/2007	DPSS: Reviewed open items in work programs and budgeted time	2.8			A1
Simpson	Jamie	JS	Senior Manager	10/29/2007	Conf. call with S. Pacella and Mexico team to discuss 2007 audit scope.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/29/2007	Review of Thermal accounts receivable allowance workpapers.	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/29/2007	Thermal - Discussion with M. Rothmund regarding Inventory testing.	1.8			A1
Simpson	Jamie	JS	Senior Manager	10/29/2007	Thermal - Discussion with J. Nicol regarding Fixed Asset testing.	2.8			A1
Simpson	Jamie	JS	Senior Manager	10/29/2007	Review of Thermal Q3 wps.	2.3			A1
Smith	Carolyn E.	CES	Staff	10/29/2007	Q3 Review - Meeting w/ J. Hegelmann, C. Plummer, and L. Fisher regarding open items including German tax rate change and other discrete items.	1.2			A1
Smith	Carolyn E.	CES	Staff	10/29/2007	Q3 Review - Meeting w/ C. Tosto and J. Hegelmann regarding open issues including German tax rate change and rate reconciliation.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	10/29/2007	Q3 Review - Review updated revised Contingency Reserve and Valuation Allowance memos.	1.9			A1
Smith	Carolyn E.	CES	Staff	10/29/2007	Q3 Review - Rework - Tied out revised tax provision.	2.1			A1
Smith	Carolyn E.	CES	Staff	10/29/2007	Q3 Review - Rework - Tied out the revised projected effective tax rate.	2.1			A1
Tosto	Cathy I.	CIT	Partner	10/29/2007	Q3 - discussion with J. Hegelmann regarding status of work.	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/29/2007	Prepare independence memorandum for audit team	1.5			A1
Tosto	Cathy I.	CIT	Partner	10/29/2007	Q3 - review and discuss discrete items and open items with J. Hegelmann.	1.6			A1
Wiles	Jacob A.	JAW	Staff	10/29/2007	Obtaining instructions and explanations from A. Ranney regarding the third quarter 10-Q tie-out.	0.9			A1
Wiles	Jacob A.	JAW	Staff	10/29/2007	Retrieving account balances, financial statements, and reports from the Hyperion system.	3.2			A1
Wiles	Jacob A.	JAW	Staff	10/29/2007	Tying out the third quarter financial statements (Draft 17) to supporting documentation.	5.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Correspondence with B. Hamblin and K. Schaefer regarding Delphi Payment received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Correspondence with V. Lane regarding Delphi Audit Team Mailbox.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Guidance provided to V. Lane for transition of various administrative activities.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Correspondence with A. Ranney regarding BOD Meeting Minutes.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Correspondence with N. Miller and A. Krabill regarding Delphi Charge Code Description & Pre-Approval Information Request-Germany.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Correspondence with A. Krabill and A. Ranney regarding Delphi final ICFC distribution.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/30/2007	Correspondence with A. Krabill regarding Delphi Statutory deliverables process.	0.1			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	10/30/2007	Filing of deliverables in Delphi team mailbox onto team folder per A. Krabill.	1.6			A1
Asher	Kevin F.	KFA	<b>Partner</b>	10/30/2007	Review of Form 10-Q for the 3rd quarter.	2.2			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/30/2007	Met with K. Asher and S. Sheckell to discuss Q3 10Q comments.	0.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/30/2007	Provided 10-Q comments to A. Kulikowski.	0.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/30/2007	Obtained Q3 client assistance requests from client.	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/30/2007	Review of 10Q to provide comments to Company.	1.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/30/2007	Review of 3rd Quarter 10Q financial statements and footnote tie out.	2.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/30/2007	Attended Corporate Q3 closing meeting.	2.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	10/30/2007	DPSS Quarterly - Review of Q3 workpapers.	1.2			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/30/2007	Packard-Meet with C. High to discuss Packard's procedures to identify intransit inventory.	0.6			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/30/2007	Packard-Cleared manager's review notes relating to interim work performed.	0.7			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/30/2007	Packard-Meet with R. Romero to discuss Packard's procedures to identify intransit inventory.	0.8			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/30/2007	Packard-Performed interim audit procedures for intransit inventory.	1.3			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/30/2007	Packard-Performed interim audit relating to the restructuring reserve.	2.3			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/30/2007	Packard-Performed interim audit procedures for tooling.	3.2			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/30/2007	Packard-Discussed SAP to Hyperion reconciliation procedures with K. Rasmussen.	0.6			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	10/30/2007	Packard-Discussed tooling audit procedures with K. Rasmussen.	1.1			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	10/30/2007	Thermal - Discussion with J. Nicol regarding interim tooling testing.	0.2			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	10/30/2007	Thermal - Complete investment test of control spreadsheet.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	10/30/2007	Thermal - Discuss AR reserve testing with J. Nicol.	0.8			A1
Gerber	Katherine A.	KAA	Senior	10/30/2007	Thermal - Detail review of interim AR reserve testing.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2007	Participation in Q3 AHG presentation with S. Sheckell, T. Timko, and divisional accounting representatives.	2.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/30/2007	Q3 - Contact C. Plummer re: status of rate reconciliation and memos.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/30/2007	Q3 - Review and summarize open items need to discuss with the Income tax accounting team	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	10/30/2007	Q3 - Start working on draft of tax summary memo	1.2			A1
Hegelmann	Julie Ann	JAH	Manager	10/30/2007	Q3 - Internal tax meeting with D. Kelley, C. Tosto, M. Jones, and C. Smith re: introduction of M. Jones and overview of Q3 and the client	1.3			A1
Hegelmann	Julie Ann	JAH	Manager	10/30/2007	Q3 - Meet with C. Plummer, L. Fisher, and C. Smith to obtain answers to questions regarding discrete items and footnote support.	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	10/30/2007	Q3 - Work on preparation of tax summary memo effective rate section and table	2.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/30/2007	Q3 - Work on preparation of contingency reserve and valuation allowance sections of tax summary memo	2.1			A1
Horner	Kevin John	KJH	Senior	10/30/2007	Worked on consolidated journal voucher review for Q3 review.	0.8			A1
Horner	Kevin John	KJH	Senior	10/30/2007	E&S Audit: discussion with M. Rothmund relating to the warranty reserve testing.	0.7			A1
Horner	Kevin John	KJH	Senior	10/30/2007	E&S Audit: worked on review of legal reserve and commitment and contingencies analysis.	1.1			A1
Horner	Kevin John	KJH	Senior	10/30/2007	E&S Audit: worked on interim substantive audit procedures for the E&S Division.	3.9			A1
Horner	Kevin John	KJH	Senior	10/30/2007	E&S Quarterly: completed income statement analytics for the Q3 review.	3.9			A1
Jin	Lei	LJ	Staff	10/30/2007	E&S: Inventory TOC-Review management TOC files to support E&Y TOC Procedures	2.8			A1
Jin	Lei	LJ	Staff	10/30/2007	E&S: Revenue TOC-Review management TOC files to support E&Y TOC Procedures	3.1			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jin	Lei	LJ	Staff	10/30/2007	E&S: Expenditure TOC-Review management TOC files to support E&Y TOC Procedures	4.3			A1
Kearns	Matthew R.	MRK	Manager	10/30/2007	AHG - Performing a detail review of Q3 workpapers prepared by E&Y senior performed in conjunction with the Q3 SAS 100 review.	3.4			A1
Kearns	Matthew R.	MRK	Manager	10/30/2007	Powertrain - Meeting with N. Nijaruna to discuss accounting for receipt of grant at UK Stonehouse for purposes of the 2007 audit.	0.6			A1
Kearns	Matthew R.	MRK	Manager	10/30/2007	Powertrain - Meeting with N. Nijaruna of Powertrain to gain an understanding of Q3 accounting memos in process.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2007	Review of the latest version of the Q3 10-Q.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2007	Attending the Q3 corporate closing meeting conference call.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2007	Review of E&S interim workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2007	Discussion of E&S Q3 German restructuring accounting memo with B. Berry, R. Hoffman and E. Marold.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2007	Review of the E&S Q3 closing meeting presentation with B. Berry and E. Marold.	1.6			A1
Marold	Erick W.	EWM	Senior	10/30/2007	E&S Audit - Reviewed the preliminary workpapers related to the A/R reserves.	2.2			A1
Miller	Nicholas S.	NSM	Manager	10/30/2007	Review of Packard walkthroughs and controls testing.	2.4			A1
Miller	Nicholas S.	NSM	Manager	10/30/2007	Review of quarterly Packard workpapers.	4.1			A1
Nicol	Jeremy M.	JMN	Staff	10/30/2007	Thermal-Discussed fixed asset review notes with J. Meinberg.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/30/2007	Thermal-Met with B. Kolb regarding fixed asset review notes.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/30/2007	Thermal-Performed inventory reserves testing.	2.3			A1
Nicol	Jeremy M.	JMN	Staff	10/30/2007	Thermal-Cleared fixed asset review notes.	3.8			A1
Pacella	Shannon M.	SMP	Manager	10/30/2007	Call with B. Garvey to discuss feedback regarding Brazil and Mexico testing.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	10/30/2007	Meeting with the client to understand the timing and procedures they will complete during the physical inventory of plant 11 of the Packard division (inventory audit procedures within the scope of the audit).	2.2			A1
Pikos	Matthew C.	MCP	Senior	10/30/2007	Completing quarterly review of 15 key control binder documentation at the Packard division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	10/30/2007	Performing balance sheet and income statement fluctuation procedures at the Packard division relating to our quarterly review.	1.2			A1
Pikos	Matthew C.	MCP	Senior	10/30/2007	Packard - Reviewing the client third quarter FAS 5 summary as part of our quarterly procedures.	2.1			A1
Pochmara	Rose Christine	RCP	Staff	10/30/2007	DPSS: Corresponded via email with R. Nedadur regarding requested items.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/30/2007	DPSS: Met with R. Nedadur to finalize sample request for VE promo calculation.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/30/2007	DPSS: Guidance from E.R. discussing E&O reserve calculation for VE and Cuneo.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	10/30/2007	DPSS: Selected current year sales to sample to support VE inventory accrual.	2.6			A1
Pochmara	Rose Christine	RCP	Staff	10/30/2007	Corporate: Guidance from A. Ranney on completing pension data testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/30/2007	Corporate: Set up Attrition summary for short term and long term corporate liabilities.	2.4			A1
Ranney	Amber C.	ACR	Senior	10/30/2007	Detail reviewing the tie-out of the Q3 financial statements and footnotes.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/30/2007	Drafting the Q3 SRM for significant accounting issues.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/30/2007	Obtaining support from the client for Q3 footnote tie-out.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/30/2007	Walking J. Wiles through the process to tie out the Q3 financial statements & footnotes.	2.8			A1
Ranney	Amber C.	ACR	Senior	10/30/2007	Coordinating demographic data testing with G. Kimpan & K. Cobb.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/30/2007	Performing review procedures over Q3 corporate balances.	2.0			A1
Rasmussen	Kyle M.	KMR	Staff	10/30/2007	Packard - Work on in-scope inventory procedures.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	10/30/2007	Packard - Work on Tooling POs and Tooling rebills.	1.7			A1
Rasmussen	Kyle M.	KMR	Staff	10/30/2007	Packard - Tie-out of quarterly statements to Hyperion.	7.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2007	Attended meeting with M. Kearns and O. Saimoua to discuss AHG Audit Strategy.	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2007	Attended meeting with M. Hatzfeld to walk through AHG divestiture update	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2007	AHG - Prepared SAP to eTBR Reconciliation Review.	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2007	Prepared AHG Income Statement Review	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2007	Reviewed divisional quarterly FAS 144 analysis.	1.2			A1
Sheckell	Steven F.	SFS	Partner	10/30/2007	Discuss audit billings with T. Timko	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/30/2007	Review quarterly review report package	5.9			A1
Sheckell	Steven F.	SFS	Partner	10/30/2007	Attend Corporate quarterly close meeting	2.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/30/2007	DPSS: MO141 setup variance report	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	10/30/2007	DPSS: Reviewed open/action items with staff	0.5			A1
Simpson	Emma-Rose S.	ESS	Senior	10/30/2007	DPSS: Discussed E&O reserve with P. Kratz	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/30/2007	DPSS: Discussed warranty sample with staff	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	10/30/2007	DPSS: Discussed E&O sample selection with staff	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	10/30/2007	DPSS: Assisted staff w/ VE E&O	1.5			A1
Simpson	Emma-Rose S.	ESS	Senior	10/30/2007	DPSS: Assisted staff with various questions.	2.2			A1
Simpson	Jamie	JS	Senior Manager	10/30/2007	Review of pension/OPEB/attrition footnote disclosures.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/30/2007	Review of corporate Q3 analytics prior to Q3 meeting.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/30/2007	Participation in Corporate Q3 meeting.	2.1			A1
Simpson	Jamie	JS	Senior Manager	10/30/2007	Discussion with A. Ranney regarding Dayton open items.	0.3			A1
Smith	Carolyn E.	CES	Staff	10/30/2007	Q3 Review - Met w/ L. Fisher to obtain revised schedules.	0.4			A1
Smith	Carolyn E.	CES	Staff	10/30/2007	Meeting w/ C. Tosto, D. Kelly, M. Jones, and J. Hegelmann regarding progress and other open issues.	1.3			A1
Smith	Carolyn E.	CES	Staff	10/30/2007	Q3 Review - Meeting w/ J. Hegelmann and C. Plummer regarding discrete items.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	10/30/2007	Q3 Review - Rework - Tied out revised rate reconciliation to workpapers.	1.7			A1
Smith	Carolyn E.	CES	Staff	10/30/2007	Q3 Review - Created workpaper files with PBC documents.	2.2			A1
Tosto	Cathy I.	CIT	Partner	10/30/2007	Q3 - review footnote and provide comments/questions accordingly.	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/30/2007	Q3 - debrief with J. Hegelmann and C. Smith as to discussion with T. Tamer and his team and remaining work to be performed.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/30/2007	Q3 - discuss German NOL issue with D. Kelley and audit team.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/30/2007	Q3 - review with J. Hegelmann revised computations around Germany and withholding tax.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/30/2007	Q3 - Discussion with T. Tamer and his staff related to remaining open items for the quarter and review analysis for those open items.	1.6			A1
Tosto	Cathy I.	CIT	Partner	10/30/2007	Review with M. Jones the status of quarter and year-end processes.	2.3			A1
Wiles	Jacob A.	JAW	Staff	10/30/2007	Obtaining instructions and explanations from A. Ranney regarding the third quarter 10-Q tie-out.	0.5			A1
Wiles	Jacob A.	JAW	Staff	10/30/2007	Retrieving account balances, financial statements, and reports from the Hyperion system.	3.1			A1
Wiles	Jacob A.	JAW	Staff	10/30/2007	Tying out the third quarter financial statements (Draft 17) to supporting documentation.	6.0			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Coordination of meeting regarding Intro to New Delphi Audit Committee - Discussion.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Correspondence with M. Kearns regarding Delphi Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Correspondence with A. Ranney regarding Team Folder Back-ups.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Coordination of obtaining Delphi Bankruptcy News for M. Jones.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Revisions to Delphi Team Phone List and Other; forward to V. Lane accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Guidance provided to V. Lane for transition of various administrative activities.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Correspondence with A. Ranney and T. Bishop regarding Audit Committee Meeting Minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Correspondence with N. Miller and M. Gryc regarding Delphi Czech - Pre-approval of other services.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Update pre-approval log for new update from Taiwan.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Correspondence with N. Miller, A. Krabill, C. Tosto and Germany regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Correspondence with A. Krabill and E. Marold regarding Delphi Statutory deliverables process (e-Room).	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Preparation of Timely Entity Listing per A. Krabill for e-Room preparation.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Preparation of legal entity listing with country and manager name for e-Room preparation per A. Krabill.	1.6			A1
Asher	Kevin F.	KFA	Partner	10/31/2007	Meeting with D. Sherbin regarding update on legal issues	1.1			A1
Asher	Kevin F.	KFA	Partner	10/31/2007	E&S quarterly review analysis/meeting.	2.5			A1
Boehm	Michael J.	MJB	Manager	10/31/2007	Discussed staffing conflicts with C. Failer.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/31/2007	Discussed Q3 workplan with A. Ranney.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/31/2007	Met with K. Asher and S. Sheckell to discuss Q3 10Q comments.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/31/2007	Provided 10Q comments to A. Kulikowski.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/31/2007	Review of 10Q to provide comments to Company.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/31/2007	Review of 3rd Quarter 10Q financial statements and footnote tie out.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	10/31/2007	Packard- Discussed Packard's procedures relating to identifying intransit inventory with N. Miller.	0.6			A1
Chamarro	Destiny D.	DDC	Senior	10/31/2007	Packard-Meet with C. High to discuss Packard's procedures to identify intransit inventory.	0.6			A1
Chamarro	Destiny D.	DDC	Senior	10/31/2007	Packard-Discussed audit status with N. Miller.	0.7			A1
Chamarro	Destiny D.	DDC	Senior	10/31/2007	Packard-Performed interim audit procedures for tooling.	1.1			A1
Chamarro	Destiny D.	DDC	Senior	10/31/2007	Packard-Drafted audit memo documenting incremental procedures performed relating to intransit inventory.	1.2			A1
Chamarro	Destiny D.	DDC	Senior	10/31/2007	Packard- Cleared managers review notes relating to intransit inventory.	2.1			A1
Chamarro	Destiny D.	DDC	Senior	10/31/2007	Packard- Cleared managers review notes relating to accounts receivable reserves.	3.2			A1
Chamarro	Destiny D.	DDC	Senior	10/31/2007	Packard-Discussed tooling audit procedures with K. Rasmussen.	0.7			A1
Craig	Tashawna N.	TNC	Staff	10/31/2007	Powertrain - Performed interim procedures for Tooling	1.2			A1
Craig	Tashawna N.	TNC	Staff	10/31/2007	Powertrain - Performed interim procedures for Inventory	2.6			A1
Gerber	Katherine A.	KAA	Senior	10/31/2007	Thermal - Discussion with J. Nicol regarding interim tooling testing.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2007	Participation in Q3 AHG presentation with S. Sheckell, T. Timko, and divisional accounting representatives.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/31/2007	Q3 - Correspond with C. Tosto re: sign-off on quarterly checklist and sing-off via GAMX	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/31/2007	Q3 - Meet with A. Ranney and C. Smith to discuss completion of workpaper sign-off via GAMx.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	10/31/2007	Q3 - Walk through all workpapers for final review discussion and sign-off with C. Tosto.	0.8			A1
Hegelmann	Julie Ann	JAH	Manager	10/31/2007	Q3 - Review tax summary memo effective rate table and computation with C. Tosto.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	10/31/2007	Q3 - Meet with L. Fisher to obtain answers on quarterly analytics and to obtain copies of the final rate reconciliation and supporting workpapers.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	10/31/2007	Q3 - Final review of workpaper files before turning them over for partner review.	1.2			A1
Hegelmann	Julie Ann	JAH	Manager	10/31/2007	Q3 - Made edits and revisions to tax summary memo after E&Y partner review.	2.9			A1
Horner	Kevin John	KJH	Senior	10/31/2007	Corporate Quarterly: Obtained files from M. Boehm for intercompany review for Q3.	0.4			A1
Horner	Kevin John	KJH	Senior	10/31/2007	E&S Audit: worked on liabilities subject to compromise warranty obligations testing.	0.6			A1
Horner	Kevin John	KJH	Senior	10/31/2007	E&S Audit: worked on substantive testing for accounts receivable reserve.	2.1			A1
Horner	Kevin John	KJH	Senior	10/31/2007	E&S Audit: worked on interim substantive audit procedures.	3.9			A1
Horner	Kevin John	KJH	Senior	10/31/2007	E&S Quarterly: worked on Q3 analytics for the Q3 review.	0.6			A1
Horner	Kevin John	KJH	Senior	10/31/2007	E&S Quarterly: Attended Delphi E&S Q3 Review meeting.	2.3			A1
Jin	Lei	LJ	Staff	10/31/2007	E&S: -Meeting with L. Brumbaugh for documentation requirement	0.3			A1
Jin	Lei	LJ	Staff	10/31/2007	E&S: -Workpaper documentation after receiving additional information from L. Brumbaugh.	0.4			A1
Jin	Lei	LJ	Staff	10/31/2007	E&S: Fixed Asset TOC-Review management TOC files to support E&Y testing procedures	2.1			A1
Jin	Lei	LJ	Staff	10/31/2007	E&S: Fixed Asset TOC-Reperformance of the management TOC	2.6			A1
Jin	Lei	LJ	Staff	10/31/2007	E&S: Inventory Cycle Count-FABIII, FAB38, SMKT	3.3			A1
Kearns	Matthew R.	MRK	Manager	10/31/2007	AHG - Attending AHG's division Q3 Finance Presentation	2.1			A1
Kearns	Matthew R.	MRK	Manager	10/31/2007	Powertrain - Detail reviewing Powertrain Q3 workpapers prepared by E&Y staff members for purposes of the Q3 SAS 100 Review.	2.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2007	Review of Q3 technical accounting memos and tracking of E&Y review.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2007	Review of E&S interim audit workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2007	Meeting with B. Berry and E. Marold to discuss the results of the E&S Q3 closing meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2007	Attending the E&S Q3 quarterly closing meeting.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/31/2007	Travel time back to Troy, Michigan from E&S HQ in Kokomo, Indiana.	3.0			A1
Marold	Erick W.	EWM	Senior	10/31/2007	E&S Audit - Participated in the status update meeting with K. Horner and R. Hofmann.	1.4			A1
Marold	Erick W.	EWM	Senior	10/31/2007	E&S Audit - Travel time from Kokomo, IN (E&S HQ) to Detroit, MI.	4.1			A1
Marold	Erick W.	EWM	Senior	10/31/2007	E&S Quarterly - Cleared review notes related to the Q3 review.	2.1			A1
Marold	Erick W.	EWM	Senior	10/31/2007	E&S Quarterly - Reviewed Q3 accounting memos prepared by the division.	3.1			A1
Miller	Nicholas S.	NSM	Manager	10/31/2007	Travel time from Warren, OH to Troy, MI after completing quarterly review procedures.	2.7			A1
Miller	Nicholas S.	NSM	Manager	10/31/2007	Review of quarterly Packard workpapers.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	10/31/2007	Thermal-Performed warranty reserve substantive procedures.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	10/31/2007	Thermal-Cleared fixed asset review notes.	2.3			A1
Pacella	Shannon M.	SMP	Manager	10/31/2007	Call with B. Garvey to discuss feedback regarding Brazil and Mexico testing.	0.4			A1
Pikos	Matthew C.	MCP	Senior	10/31/2007	Performing balance sheet and income statement fluctuation procedures at the Packard division relating to our quarterly review.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	10/31/2007	Corporate: Guidance from A. Ranney on pension testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/31/2007	Corporate: Pulled account balances from Hyperion.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	10/31/2007	Corporate: Performed a reconciliation of worker's compensation actuarial reserve.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	10/31/2007	Corporate: Performed LSC variances for 9/30/07 balances.	2.4			A1
Pochmara	Rose Christine	RCP	Staff	10/31/2007	Corporate: Analyzed significant reserve accounts and fluctuations from prior year.	2.8			A1
Ranney	Amber C.	ACR	Senior	10/31/2007	Obtaining support from the client for Q3 footnote tie-out.	1.2			A1
Ranney	Amber C.	ACR	Senior	10/31/2007	Walking J. Wiles through the process to tie out the Q3 financial statements & footnotes.	1.7			A1
Ranney	Amber C.	ACR	Senior	10/31/2007	Detail reviewing the tie-out of the Q3 financial statements and footnotes.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/31/2007	Drafting the Q3 SRM for significant accounting issues.	3.2			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	10/31/2007	Coordinating demographic data testing with G. Kimpan & K. Cobb.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/31/2007	Reviewing the Q3 Attrition liability.	2.1			A1
Rasmussen	Kyle M.	KMR	Staff	10/31/2007	Packard - Work on Tooling POs and Tooling rebills.	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	10/31/2007	Packard - Work on in-scope inventory procedures.	8.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2007	AHG - Prepared CFO Legal Review	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2007	AHG - Reviewed the 15 Key Controls	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2007	AHG - Finalized balance sheet review.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2007	Prepared AHG Income Statement Review	3.3			A1
Sheckell	Steven F.	SFS	Partner	10/31/2007	Attend AHG quarterly meeting	3.1			A1
Sheckell	Steven F.	SFS	Partner	10/31/2007	Review quarterly review report package	3.4			A1
Simpson	Emma-Rose S.	ESS	Senior	10/31/2007	Discussed variances with J. Simpson.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/31/2007	Obtained and documented cash flow support	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	10/31/2007	Documented Q2 v Q3 OAR	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	10/31/2007	Discussed variance explanation with A. Ranney	1.3			A1
Simpson	Emma-Rose S.	ESS	Senior	10/31/2007	Documented QTD OARs	1.7			A1
Simpson	Emma-Rose S.	ESS	Senior	10/31/2007	Ran account reports for variance explanations	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	10/31/2007	Documented YTD OARs	2.6			A1
Simpson	Jamie	JS	Senior	10/31/2007	Review of Q3 corporate analytics.	0.7			A1
Simpson	Jamie	JS	Manager						
Simpson	Jamie	JS	Senior	10/31/2007	Discussion with E. R. Simpson regarding Q3 corporate analytics.	1.1			A1
Simpson	Jamie	JS	Manager						
Simpson	Jamie	JS	Senior	10/31/2007	Review of worker's comp related to Q3 attrition/union agreements.	1.1			A1
Simpson	Jamie	JS	Manager						
Simpson	Jamie	JS	Senior	10/31/2007	Review of Q3 SRM.	1.4			A1
Simpson	Jamie	JS	Manager						
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Meeting w/ L. Fisher to pick up revised foreign rate reconciliation.	0.3			A1
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Meeting w/ L. Fisher to pick up revised rate reconciliation workpapers.	0.3			A1
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Meeting w/ L. Fisher to pick up revised rate reconciliation summary sheets.	0.4			A1
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Rework - Tied out revised memos.	0.4			A1
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Created workpaper files with PBC documents.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Meeting w/ J. Hegelmann and L. Fisher regarding updated rate reconciliation.	0.6			A1
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Met w/ J. Hegelmann to sign-off in GAMx.	0.8			A1
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Tied out memo regarding German Tax Reform.	1.2			A1
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Create the workpaper index.	1.3			A1
Smith	Carolyn E.	CES	Staff	10/31/2007	Q3 Review - Rework - Tied out revised Tax Rate By Country to workpapers.	2.4			A1
Tosto	Cathy I.	CIT	Partner	10/31/2007	Q3 - review German law change memo	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/31/2007	Q3 - review and comment on apb 23 memo	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/31/2007	Q3- review and modify summary review memorandum	2.2			A1
Tosto	Cathy I.	CIT	Partner	10/31/2007	Q3 - Review and sign workpapers	2.9			A1
Wiles	Jacob A.	JAW	Staff	10/31/2007	Obtaining instructions and explanations from A. Ranney regarding the third quarter 10-Q tie-out.	0.6			A1
Wiles	Jacob A.	JAW	Staff	10/31/2007	Retrieving account balances, financial statements, and reports from the Hyperion system.	2.9			A1
Wiles	Jacob A.	JAW	Staff	10/31/2007	Tying out the third quarter financial statements (Draft 17) to supporting documentation.	6.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Correspondence with J. Henning regarding Intro to New Delphi Audit Committee - Discussion.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Correspondence with V. Lane regarding Audit Committee Materials - November 5, 2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Follow-up with B. Hamblin regarding Delphi Payment received.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Discussion with J. Hegelmann regarding tax fees incurred to date, process of accumulation and pre-approval amounts.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Update OOS - Budget to Actual - Dollars - September Time.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Preparation of Delphi - Codes 10.26.07 (weekly flash report).	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Update Total Hours by Division through September.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Assisting M. Jones with technical matters for network access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Correspondence with B. Moran regarding AWS team server for Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Guidance provided to V. Lane for transition of various administrative activities.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Introductions and tour of Delphi assistants onsite at HQ with V. Lane.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Correspondence with A. Ranney, K. Kresner and S. Sheckell regarding BOD Meeting Minutes and Compensation Committee minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Work on Q3 Worker's Comp Analytics per A. Ranney.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Correspondence with D. Kelley regarding Delphi UPDATED Pre-approval Log 2007.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Correspondence with N. Miller and M. Gryc regarding Delphi Czech - Pre-approval of other services.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Correspondence with N. Miller regarding independence procedures.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Correspondence with C. Tosto and J. Hegelmann regarding Delphi Tax Fees incurred as of 10.29.07.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Preparation of Delphi Tax Engagement Codes per M. Jones.	0.3			A1
Asher	Kevin F.	KFA	Partner	11/1/2007	Review of Thermal interim audit work papers	4.1			A1
Asher	Kevin F.	KFA	Partner	11/1/2007	Thermal Q3 review procedures	4.1			A1
Boehm	Michael J.	MJB	Manager	11/1/2007	Provided 10Q comments to A. Kulikowski.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/1/2007	Review of Q3 warranty reserve analysis prepared by Corporate Accounting.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/1/2007	Met with K. Asher and S. Sheckell to discuss Q3 10Q comments.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/1/2007	Review of 10Q to provide comments to Company.	0.9			A1
Boehm	Michael J.	MJB	Manager	11/1/2007	Review of 3rd Quarter 10Q financial statements and footnote tie out.	2.3			A1
Chamarro	Destiny D.	DDC	Senior	11/1/2007	Packard-Meet with C. High to discuss Packard's procedures to identify intransit inventory.	0.4			A1
Chamarro	Destiny D.	DDC	Senior	11/1/2007	Packard-Meet with C. High to discuss accounts receivable reserve.	0.4			A1
Chamarro	Destiny D.	DDC	Senior	11/1/2007	Packard-Meet with R. Romero to discuss Packard's procedures to identify intransit inventory.	0.6			A1
Chamarro	Destiny D.	DDC	Senior	11/1/2007	Packard-Drafted audit memo documenting incremental procedures performed relating to restructuring reserve.	1.1			A1
Chamarro	Destiny D.	DDC	Senior	11/1/2007	Packard- Cleared manager review notes relating to accounts receivable reserves.	2.6			A1
Chamarro	Destiny D.	DDC	Senior	11/1/2007	Packard- Cleared manager review notes relating to intransit inventory.	3.1			A1
Ciungu	Roxana M.	RMC	Staff	11/1/2007	Cleared review notes for SAP program change and batch jobs.	2.4			A1
Craig	Tashawna N.	TNC	Staff	11/1/2007	Performed footnote tie out procedures	4.8			A1
Craig	Tashawna N.	TNC	Staff	11/1/2007	Powertrain - Met with C. Bush to discuss status of interim testing of Inventory.	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/1/2007	Powertrain - Performed interim procedures for Fixed Assets	1.8			A1
Gerber	Katherine A.	KAA	Senior	11/1/2007	Thermal - Discussion with J. Nicol regarding interim tooling testing.	0.2			A1
Gerber	Katherine A.	KAA	Senior	11/1/2007	Thermal - Detail review interim inventory excess and obsolete reserve.	0.4			A1
Gerber	Katherine A.	KAA	Senior	11/1/2007	Thermal - Discuss AR reserve testing with J. Simpson, J. Nicol and B. Kolb.	0.6			A1
Gerber	Katherine A.	KAA	Senior	11/1/2007	Thermal - Detail review of AR reserve walkthrough and test of controls.	0.9			A1
Gerber	Katherine A.	KAA	Senior	11/1/2007	Thermal - Meeting with K. Asher, J. Simpson, M. Rothmund, J. Nicol, and D. Greenbury.	1.9			A1
Gerber	Katherine A.	KAA	Senior	11/1/2007	Thermal - Detail review of interim AR reserve testing.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2007	Participation in Q3 AHG presentation with S. Sheckell, T. Timko, and divisional accounting representatives.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2007	AHG - Review of quarterly SAS 100 workpapers.	3.9			A1
Hegelmann	Julie Ann	JAH	Manager	11/1/2007	Q3 - Discuss analytics with E.R. Simpson re: variances in contingency reserves.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2007	Conference call with Packard division re: audit status and key items	1.1			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2007	Review Packard quarterly review workpapers	2.4			A1
Horner	Kevin John	KJH	Senior	11/1/2007	E&S Audit: meeting with C. Riedl to discuss status of audit requests.	0.4			A1
Horner	Kevin John	KJH	Senior	11/1/2007	E&S Audit: discussion with B. Frost to discuss fixed asset testing.	0.6			A1
Horner	Kevin John	KJH	Senior	11/1/2007	E&S Audit: completed documentation for testing of the prepetition warranty account.	0.8			A1
Horner	Kevin John	KJH	Senior	11/1/2007	E&S Audit: meeting with L. Jin to discuss review of management's test of controls.	0.8			A1
Horner	Kevin John	KJH	Senior	11/1/2007	E&S Audit: meeting with K. Bellis and K. Price to discuss the accounts receivable reserve methodology.	1.2			A1
Horner	Kevin John	KJH	Senior	11/1/2007	E&S Audit: worked on substantive audit procedures on the warranty reserve.	1.4			A1
Horner	Kevin John	KJH	Senior	11/1/2007	E&S Audit: worked on documentation for testing of the accounts receivable reserve.	1.9			A1
Horner	Kevin John	KJH	Senior	11/1/2007	E&S Audit: worked on documentation for test of controls procedures.	3.9			A1
Jin	Lei	LJ	Staff	11/1/2007	E&S: Payroll TOC-Review management TOC files to support E&Y TOC Procedures	0.2			A1
Jin	Lei	LJ	Staff	11/1/2007	E&S: Revenue TOC-Discussion with K. Horner regarding questions for testing.	0.3			A1
Jin	Lei	LJ	Staff	11/1/2007	E&S: Revenue TOC-Review management TOC files to support E&Y TOC Procedures	0.3			A1
Jin	Lei	LJ	Staff	11/1/2007	E&S: Tag Control Accuracy-Prepare audit memo regarding the issues related to the testing.	1.2			A1
Jin	Lei	LJ	Staff	11/1/2007	E&S: Financial Reporting TOC-Review of the management TOC	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jin	Lei	LJ	Staff	11/1/2007	E&S: Tag Control Accuracy-Conference call with E&S Kokomo, DA26 and DA31 regarding the issues related to the release form reconciliation.	1.8			A1
Jin	Lei	LJ	Staff	11/1/2007	E&S: -Workpaper documentation after receiving additional material from L Brumbaugh.	2.1			A1
Jin	Lei	LJ	Staff	11/1/2007	E&S: Fixed Asset TOC-Reperformance of the management TOC	2.3			A1
Kearns	Matthew R.	MRK	Manager	11/1/2007	Powertrain - Detail reviewing Powertrain Q3 workpapers prepared by E&Y staff members for purposes of the Q3 SAS 100 Review.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2007	Review of the Q3 tax review memorandum.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2007	Meeting with S. Shekell to discuss various Q3 accounting matters.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2007	Review of Q3 technical accounting memos and tracking of E&Y review.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2007	Review of the Q3 summary review memorandum.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2007	Discussion of E&S Q3 German restructuring accounting memo with A. Brazier	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2007	Preparation of materials for the European interim closing meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2007	Review of the Q3 tax related memos.	1.2			A1
Marold	Erick W.	EWM	Senior	11/1/2007	Performed review procedures related to the accrued interest recorded on prepetition liabilities as a result of the filing of the plan of reorganization.	3.8			A1
Marold	Erick W.	EWM	Senior	11/1/2007	E&S Quarterly - Detail reviewed and updated Q3 analytical analysis.	2.3			A1
Marold	Erick W.	EWM	Senior	11/1/2007	E&S Quarterly - Reviewed the FAS 5 summary and performed inquiries related to certain cases.	3.1			A1
Miller	Nicholas S.	NSM	Manager	11/1/2007	Completion of quarterly review procedures, including review of the derivative and hedging activity for the quarter.	3.9			A1
Miller	Nicholas S.	NSM	Manager	11/1/2007	Completion of quarterly independence update files for the third quarter.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/1/2007	Review of quarterly Packard workpapers.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	11/1/2007	Thermal-Met with finance directors D. Greenbury and S. Harris for interim status update.	2.0			A1
Nicol	Jeremy M.	JMN	Staff	11/1/2007	Thermal-Performed reserves testing and walkthrough documentation.	2.4			A1
Pacella	Shannon M.	SMP	Manager	11/1/2007	Call with B. Garvey to discuss feedback regarding Brazil and Mexico testing.	0.4			A1
Pikos	Matthew C.	MCP	Senior	11/1/2007	Performing test of control procedures relating to the legacy inventory system at the Packard division.	1.7			A1
Pikos	Matthew C.	MCP	Senior	11/1/2007	Completing quarterly review of 15 key control binder documentation at the Packard division.	0.9			A1
Ranney	Amber C.	ACR	Senior	11/1/2007	Drafting the Q3 SRM for significant accounting issues.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/1/2007	Obtaining support from the client for Q3 footnote tie-out.	1.6			A1
Ranney	Amber C.	ACR	Senior	11/1/2007	Walking J. Wiles through the process to tie out the Q3 financial statements & footnotes.	2.1			A1
Ranney	Amber C.	ACR	Senior	11/1/2007	Detail reviewing the tie-out of the Q3 financial statements and footnotes.	3.2			A1
Ranney	Amber C.	ACR	Senior	11/1/2007	Reviewing the Q3 workers' compensation liability.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/1/2007	Performing review procedures over Q3 corporate balances.	0.9			A1
Ranney	Amber C.	ACR	Senior	11/1/2007	Reviewing the Q3 Attrition liability.	3.4			A1
Rasmussen	Kyle M.	KMR	Staff	11/1/2007	Packard - Work on Tooling POs and Tooling rebills.	2.7			A1
Rasmussen	Kyle M.	KMR	Staff	11/1/2007	Packard - Work on in-scope inventory procedures.	6.0			A1
Rothmund	Mario Valentin	MVR	Senior	11/1/2007	Reviewed divisional quarterly FAS 144 analysis.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/1/2007	Thermal - Attended meeting with S. Harris, D. Greenbury, K. Asher, and J. Simpson to discuss to date audit topics and discussion points.	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/1/2007	Attended a meeting with K. Asher and J. Simpson to walk through the review of the inventory workpaper related to the Thermal division.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	11/1/2007	Thermal - Attend a meeting with K. Asher and J. Simpson to walk both through the quarterly review process.	2.4			A1
Sheckell	Steven F.	SFS	Partner	11/1/2007	Review quarterly review report package	5.9			A1
Sheckell	Steven F.	SFS	Partner	11/1/2007	Review Form 10Q.	2.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/1/2007	Created schedules to follow-up re various open explanations.	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/1/2007	Documented mo141 q over q analytics.	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/1/2007	Documented mo141 qtd analytics.	2.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/1/2007	Documented mo141 ytd analytics.	2.9			A1
Simpson	Emma-Rose S.	ESS	Senior	11/1/2007	Ran Hyperion account reports.	3.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/1/2007	DPSS: Requested CE LCM E&O support	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/1/2007	Discussion with A. Ranney regarding pension/OPEB footnote disclosures.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/1/2007	Discussion with A. Ranney and A. Krabill regarding corporate quarter open items.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/1/2007	Discussion with B. Kolb regarding billings reserve for Thermal.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/1/2007	Discussions with K. Asher and M. Rothmund regarding inventory testing.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/1/2007	Review of Thermal interim workpapers.	4.4			A1
Wiles	Jacob A.	JAW	Staff	11/1/2007	Obtaining instructions and explanations from A. Ranney regarding the third quarter 10-Q tie-out.	0.5			A1
Wiles	Jacob A.	JAW	Staff	11/1/2007	Retrieving account balances, financial statements, and reports from the Hyperion system.	2.4			A1
Wiles	Jacob A.	JAW	Staff	11/1/2007	Tying out the third quarter financial statements (Draft 17) to supporting documentation.	6.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2007	Coordination of meeting regarding Intro to New Delphi Audit Committee - Discussion.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2007	Guidance provided to V. Lane for transition of various administrative activities.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2007	Coordination of obtaining legal letter per A. Krabill.	0.4			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/2/2007	Correspondence with N. Miller regarding pre-approvals (status).	0.3			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/2/2007	Work on pre-approval log and documentation per N. Miller.	0.6			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/2/2007	Pre-approval follow-up correspondence.	0.7			A1
Asher	Kevin F.	KFA	<b>Partner</b>	11/2/2007	Review of 3rd Quarter form 10-Q	1.2			A1
Asher	Kevin F.	KFA	<b>Partner</b>	11/2/2007	Thermal Q3 review procedures	3.2			A1
Boehm	Michael J.	MJB	<b>Manager</b>	11/2/2007	Provided 10Q comments to A. Kulikowski.	0.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	11/2/2007	Met with K. Asher and S. Sheckell to discuss Q3 10Q comments.	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	11/2/2007	Discussed Q3 workplan with A. Ranney.	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	11/2/2007	Review of Q3 warranty reserve analysis prepared by Corporate Accounting.	0.7			A1
Boehm	Michael J.	MJB	<b>Manager</b>	11/2/2007	Discussion with J. Volek, A. Krabill, E.R. Simpson and J. Garrett regarding cash flow statement presentation.	0.9			A1
Boehm	Michael J.	MJB	<b>Manager</b>	11/2/2007	Review of 3rd Quarter 10Q financial statements and footnote tie out.	2.6			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/2/2007	Packard-Cleared manager's review notes relating to interim work performed.	0.4			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/2/2007	Packard-Drafted audit memo documenting incremental procedures performed relating to intransit inventory.	0.4			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/2/2007	Packard-Drafted audit memo documenting incremental procedures performed relating to restructuring reserve.	0.4			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/2/2007	Packard-Meet with C. High to discuss accounts receivable reserve.	0.4			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/2/2007	Packard-Documented the repair and maintenance analytic explanations.	0.6			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/2/2007	Packard- Cleared manager review notes relating to intransit inventory.	0.8			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/2/2007	Packard-Performed interim audit procedures for intransit inventory.	0.9			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/2/2007	Packard-Travel time from Warren, OH to Lake Orion, MI in order to perform interim audit procedures..	4.2			A1

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Ciungu	Roxana M.	RMC	Staff	11/2/2007	Prepared reconciliation between 2006 and 2007 files.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	11/2/2007	Analyzed 2006 and 2007 Active02 files and documented results accordingly.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	11/2/2007	Discussion with S. Pacella regarding privileged access testing for SAP.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	11/2/2007	Worked on privileged access testing for SAP.	0.7			A1
Craig	Tashawna N.	TNC	Staff	11/2/2007	Powertrain - Performed interim procedures for Inventory	2.0			A1
Fitzpatrick	Michael J.	MJF	Partner	11/2/2007	Meeting with A. Krabill to discuss the status of Q3 review matters.	1.2			A1
Fitzpatrick	Michael J.	MJF	Partner	11/2/2007	Review of third quarter 10Q.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2007	Participation in Q3 AHG presentation with S. Sheckell, T. Timko, and divisional accounting representatives.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2007	Review of technical accounting memos related to the accounting for transition services arrangements to be provided post-closing on current year divestitures, as well as the FAS 112 severance charges.	2.1			A1
Horner	Kevin John	KJH	Senior	11/2/2007	E&S Audit: worked on substantive audit procedures for the warranty reserve.	2.4			A1
Horner	Kevin John	KJH	Senior	11/2/2007	E&S: travel time from Kokomo, IN to Troy, MI.	4.1			A1
Jin	Lei	LJ	Staff	11/2/2007	E&S: Tag Control Accuracy-Prepare audit memo regarding the issues related to the testing.	0.5			A1
Jin	Lei	LJ	Staff	11/2/2007	E&S: Financial Reporting TOC-Reperformance of the management TOC	2.7			A1
Jin	Lei	LJ	Staff	11/2/2007	E&S: Travel time between Williamston, MI and Kokomo, IN for Delphi E&S Engagement.	4.0			A1
Kelley	Daniel F.	DFK	Partner	11/2/2007	Review of 3rd quarter tax workpapers.	4.0			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Review of the Q3 summary of review differences.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Review of the Q3 summary review memorandum.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Meeting with M. Fitzpatrick to discuss the status of Q3 review matters.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Discussion with J. Volek, J. Garret and M. Boehm regarding various Q3 cash flow statement questions.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Review of Q3 technical accounting memos and tracking of E&Y review.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Discussion of E&S Q3 German restructuring accounting memo with A. Brazier	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Conference call with R. Jobe, B. Berry and E. Marold to complete the Q3 inquiries and developments in the E&S business during the quarter.	0.8			A1
Marold	Erick W.	EWM	Senior	11/2/2007	Reviewed the preliminary support provided to us related to the cash flow statement.	1.3			A1
Marold	Erick W.	EWM	Senior	11/2/2007	Reviewed the Q3 debt covenant calculation and reviewed for reasonableness.	1.9			A1
Marold	Erick W.	EWM	Senior	11/2/2007	Reviewed the Q3 supplemental compensation accrual.	1.9			A1
Miller	Nicholas S.	NSM	Manager	11/2/2007	Coordination of obtaining Mexican Visas necessary to be able to participate in the Packard physical inventory observations.	0.9			A1
Miller	Nicholas S.	NSM	Manager	11/2/2007	Review of budget status for time charged through October 26.	0.9			A1
Miller	Nicholas S.	NSM	Manager	11/2/2007	Development of international procedures and scoping for the restructuring charges recorded during the current year.	1.4			A1
Miller	Nicholas S.	NSM	Manager	11/2/2007	Packard quarterly call with J. Riedy, C. Zerull, J. Henning and M. Hatzfeld.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	11/2/2007	Reviewed and tied out quarterly disclosures.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	11/2/2007	Thermal-Performed accounts receivable reserve procedures.	2.3			A1
Pikos	Matthew C.	MCP	Senior	11/2/2007	Performing test of control procedures relating to the legacy inventory system at the Packard division.	2.2			A1
Pikos	Matthew C.	MCP	Senior	11/2/2007	Travel time to Rochester Hills, MI from Warren, OH after performing interim audit procedures on the Packard division of Delphi.	3.3			A1
Ranney	Amber C.	ACR	Senior	11/2/2007	Drafting the Q3 SRM for significant accounting issues.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/2/2007	Walking J. Wiles through the process to tie out the Q3 financial statements & footnotes.	1.1			A1

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Ranney	Amber C.	ACR	Senior	11/2/2007	Obtaining support from the client for Q3 footnote tie-out.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/2/2007	Coordinating demographic data testing with G. Kimpan & K. Cobb.	0.6			A1
Ranney	Amber C.	ACR	Senior	11/2/2007	Performing review procedures over Q3 corporate balances.	0.6			A1
Ranney	Amber C.	ACR	Senior	11/2/2007	Reviewing the Q3 Attrition liability.	1.2			A1
Ranney	Amber C.	ACR	Senior	11/2/2007	Reviewing the Q3 workers' compensation liability.	2.4			A1
Rasmussen	Kyle M.	KMR	Staff	11/2/2007	Packard - Checking and reviewing all TOC templates in GAMx (FA TOC, Expenditure TOC, etc).	2.3			A1
Rasmussen	Kyle M.	KMR	Staff	11/2/2007	Packard - Work on inventory procedures.	2.6			A1
Rasmussen	Kyle M.	KMR	Staff	11/2/2007	Packard - Travel time from Warren, OH to Royal Oak, MI.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2007	AHG - Attended meeting with A. Renaud to discuss status of plants of the AHG division.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2007	AHG - Attended a meeting with L. Maynarich and M. Kokic to discuss interim audit items.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2007	AHG - Prepared SAP to eTBR Reconciliation Review	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2007	Cleared AHG Quarterly Review Notes	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2007	Tie out of Cash Flow/ Net Book Value of Impairment Charges in Q3 related to the Saginaw & North Kansas Facility	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2007	Reviewed divisional quarterly FAS 144 analysis.	3.5			A1
Saimoua	Omar Issam	OIS	Senior	11/2/2007	AHG - Performed SAP to Hyperion reconciliation review as part of the quarterly procedures.	1.2			A1
Saimoua	Omar Issam	OIS	Senior	11/2/2007	Powertrain - Performed wrap up procedures for the quarterly review procedures.	3.2			A1
Sheckell	Steven F.	SFS	Partner	11/2/2007	Review quarterly review report package	1.0			A1
Simpson	Emma-Rose S.	ESS	Senior	11/2/2007	Assisted staff with Hyperion.	0.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/2/2007	Documented YTD OARs	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	11/2/2007	Met with J. Schmidt and J. Volek re: cash flow.	2.5			A1
Simpson	Emma-Rose S.	ESS	Senior	11/2/2007	Obtained and documented cash flow support	3.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/2/2007	Documented mo141 ytd analytics	0.5			A1
Simpson	Emma-Rose S.	ESS	Senior	11/2/2007	Ran Hyperion account reports.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/2/2007	Documented mo141 qtd analytics	0.7			A1

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Simpson	Jamie	JS	Senior Manager	11/2/2007	Discussion with A. Krabill regarding accounting memos.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/2/2007	Discussion with S. Sheckell regarding quarter review status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/2/2007	Time spent preparing SRM excerpt for pension/OCI reclass.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/2/2007	Review of pension/OPEB footnote.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/2/2007	Audit status meeting with K. Cobb, J. DeMarco, G. Kapmin and A. Ranney to discuss demographic data testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/2/2007	Discussion with E. Clauson and A. Ranney regarding workers comp and pension/OPEB footnote.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/2/2007	Review of workers comp analytics with A. Ranney.	1.3			A1
Tosto	Cathy I.	CIT	Partner	11/2/2007	Q3: review and sign checklist	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/2/2007	Q3 - review audit partner comments on SRM.	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/2/2007	Discuss SRM with M. Jones.	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/2/2007	Q3 - review emails related to various Q3 client memos.	0.7			A1
Wiles	Jacob A.	JAW	Staff	11/2/2007	Obtaining instructions and explanations from A. Ranney regarding the third quarter 10-Q tie-out.	0.2			A1
Wiles	Jacob A.	JAW	Staff	11/2/2007	Tying out the third quarter financial statements (Draft 17) to supporting documentation.	3.9			A1
Wiles	Jacob A.	JAW	Staff	11/2/2007	Retrieving account balances, financial statements, and reports from the Hyperion system.	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/3/2007	Finalized FAS 144 workpapers	2.8			A1
Simpson	Emma-Rose S.	ESS	Senior	11/3/2007	Documented debtors cash flow	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/3/2007	Documented consolidated cash flow	3.7			A1
Simpson	Jamie	JS	Senior Manager	11/4/2007	Review of debtor and consolidated overall analytics for Q3.	2.3			A1
Simpson	Jamie	JS	Senior Manager	11/4/2007	Review of corporate quarter analytics.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/4/2007	Review of Q3 independence workpapers.	1.1			A1

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Aquino	Heather	HRA	Client Serving Associate	11/5/2007	Coordination of new activity code request per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/5/2007	Circulate new IA reports received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/5/2007	Coordination of obtaining Revised First Page of 11-2 Audit Letter.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/5/2007	Follow-up regarding Delphi Bankruptcy News per M. Jones.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/5/2007	Third quarter Audit Committee meeting	3.1			A1
Boehm	Michael J.	MJB	Manager	11/5/2007	Reviewed Corporate warranty reserve analysis with S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/5/2007	Met with M. Fitzpatrick and A. Krabill to review 10Q comments.	0.9			A1
Boehm	Michael J.	MJB	Manager	11/5/2007	Review of Q3 internal audit reports as part of quarterly review.	1.1			A1
Boehm	Michael J.	MJB	Manager	11/5/2007	Review of LSC and significant reserve analytics.	1.2			A1
Boehm	Michael J.	MJB	Manager	11/5/2007	Review of 10Q footnote and financial statement tie out workpapers.	2.9			A1
Boehm	Michael J.	MJB	Manager	11/5/2007	Reviewed Q3 KECP calculation.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/5/2007	Reviewed Intercompany out-of-balance workpaper documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/5/2007	DPSS Audit - Coordination of Cuneo cycle count observation.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/5/2007	DPSS Quarterly - Q3 closing call with C. Anderson and A. Krabill.	0.7			A1
Cash	Kevin L.	KLC	Partner	11/5/2007	Conference call with J. Piazza, B. Garvey, M. Zevari and S. Pacella re ITGC status update and results of IA Testing.	1.2			A1
Cash	Kevin L.	KLC	Partner	11/5/2007	Preparation for call with J. Pizza and M. Zevari.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	11/5/2007	Updated Delphi status tracker document.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	11/5/2007	Created Delphi status tracker to be sent to internal audit.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	11/5/2007	Met with S. Pacella to discuss status of testing.	0.9			A1
Craig	Tashawna N.	TNC	Staff	11/5/2007	Powertrain - Performed interim testing of Tooling	1.2			A1

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Craig	Tashawna N.	TNC	Staff	11/5/2007	Powertrain - Performed interim testing of Fixed Assets	2.3			A1
Craig	Tashawna N.	TNC	Staff	11/5/2007	Powertrain - Performed interim testing of Inventory	4.2			A1
Fitzpatrick	Michael J.	MJF	Partner	11/5/2007	Met with A. Krabill and M. Boehm to review 10Q comments.	1.1			A1
Fitzpatrick	Michael J.	MJF	Partner	11/5/2007	Review of third quarter review package.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/5/2007	AHG - SAS 100 inquiries with Finance Director and Assistant Finance Director.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/5/2007	AHG - Review of final review workpapers.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/5/2007	Powertrain - SAS 100 inquiries with Finance Director and Assistant Finance Director.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/5/2007	Powertrain - Review of final review workpapers.	0.7			A1
Hegelmann	Julie Ann	JAH	Manager	11/5/2007	Q3 - Contact C. Plummer re: inquiry of status of APB 23 memo for Q3 documentation.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/5/2007	Q3 - Correspond with A. Ranney re: status of tax summary memo and workpaper sign-off in GAMx.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/5/2007	YE - Coordinate meeting between A Krabill, M. Jones, and myself to design workplan for U.S. procedures at year end.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/5/2007	Q3 - APB23 - Discussion with C. Tosto re: changes in dividends reported in APB 23 memo.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	11/5/2007	Participation in 3Q Audit Committee meeting	1.6			A1
Henning	Jeffrey M.	JMH	Partner	11/5/2007	Review SRM and complete final reviews of quarter.	1.1			A1
Horner	Kevin John	KJH	Senior	11/5/2007	Discussion with R. Pochmara to discuss increase in special compensation account for overall analytic procedures.	0.6			A1
Horner	Kevin John	KJH	Senior	11/5/2007	Completed review procedures for intercompany accounts for Q3 review.	3.1			A1
Horner	Kevin John	KJH	Senior	11/5/2007	Completed review of consolidated journal vouchers for Q3 review procedures.	3.9			A1
Horner	Kevin John	KJH	Senior	11/5/2007	E&S Audit: worked on warranty reserve testing documentation for interim substantive procedures.	0.9			A1

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Jones	Mathew S.	MSJ	<b>Executive Director</b>	11/5/2007	Discussion with S. Sheckell regarding revisions to Q3 tax review memo.	0.6			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	11/5/2007	Reviewing interim SOX testing for the Powertrain division over Warranty and A/R reserves	2.3			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	11/5/2007	AHG - Reviewing audit procedures and timing for the 2007 interim audit of the AHG Division.	1.4			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	11/5/2007	AHG - Drafting Q3 Closing Meeting agenda for meeting with AHG Finance and Assistant Finance Director.	0.4			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	11/5/2007	AHG - Time incurred having a Q3 Closing meeting with K Stipp and A Renuad to close E&Y's Q3 SAS 100 Review of the Division.	0.7			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	11/5/2007	Powertrain - Reviewing items/support provided by Powertrain personnel for auditing inventory and determining appropriate procedures as a result.	0.7			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	11/5/2007	Powertrain - Drafting Q3 Closing Meeting agenda for meeting with Powertrain Finance and Assistant Finance Director.	0.4			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	11/5/2007	Powertrain - Time incurred having a Q3 Closing meeting with J. Brooks and D. Williams to close E&Y's Q3 SAS 100 Review of the Division.	0.7			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	11/5/2007	Powertrain - Reviewing the FAS 5 Summary for the Powertrain Division which summarizes litigation against the Division as part of our Q3 Review Procedures.	0.8			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	11/5/2007	Review of the Q3 recorded post closing adjustments.	0.8			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	11/5/2007	Discussion with M. Fitzpatrick and M. Boehm regarding the latest changes to the Q3 10Q.	1.1			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	11/5/2007	Review of the Q3 environmental memo and related workpapers.	1.2			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	11/5/2007	Inquires conference call with C. Anderson and M. Boehm for the 3rd quarter.	0.4			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	11/5/2007	Review of the E&S Q3 restructuring memo.	0.8			A1



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Krabill	Aaron J.	AJK	Senior Manager	11/5/2007	Correspondence with E&Y UK team regarding 2007 audit matters.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/5/2007	Review of Luxembourg status memo provided by the E&Y Luxembourg audit team.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/5/2007	Preparation of details for the European Interim closing meeting.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/5/2007	Meeting with S. Sheckell to discuss the status of various Q3 accounting memos.	0.8			A1
Marold	Erick W.	EWM	Senior	11/5/2007	Reviewed the accrued vacation and holiday analysis prepared by Delphi HQ.	1.1			A1
Marold	Erick W.	EWM	Senior	11/5/2007	Detail reviewed the cash-flow statement supporting workpapers.	3.3			A1
Marold	Erick W.	EWM	Senior	11/5/2007	Met with members of Delphi and E&Y to discuss review process related to future restructuring actions.	1.1			A1
Marold	Erick W.	EWM	Senior	11/5/2007	E&S Quarterly - Documented our quarterly inquiries of R. Jobe.	1.3			A1
Marold	Erick W.	EWM	Senior	11/5/2007	E&S Quarterly - Documented our legal inquiries and reconciled the reserve to the general ledger.	2.4			A1
Miller	Nicholas S.	NSM	Manager	11/5/2007	Completion of quarterly review procedures for the third quarter.	4.4			A1
Miller	Nicholas S.	NSM	Manager	11/5/2007	Packard - Review of interim audit files.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	11/5/2007	Thermal-Discussed interim status with M. Rothmund.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	11/5/2007	Thermal-Met with J. Gdowski regarding warranty reserves.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	11/5/2007	Thermal-Performed tooling testing.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	11/5/2007	Thermal-Performed warranty reserve substantive testing.	3.1			A1
Pacella	Shannon M.	SMP	Manager	11/5/2007	Create meeting materials for weekly meeting with IT SOX team.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/5/2007	Provide feedback to R. Ciungu on testing procedures.	1.4			A1
Pacella	Shannon M.	SMP	Manager	11/5/2007	Provide feedback to international teams on questions regarding testing procedures.	1.5			A1
Pacella	Shannon M.	SMP	Manager	11/5/2007	Meeting with IT SOX team: J. Piazza, M. Zaveri, and B. Garvey to discuss IT SOX status.	1.6			A1
Pacella	Shannon M.	SMP	Manager	11/5/2007	Review TSRS workpapers in GAMx	2.4			A1

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Pochmara	Rose Christine	RCP	Staff	11/5/2007	Guidance from E.R. Simpson in completing audit of corporate quarterly workpapers.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/5/2007	Investigated various trial balances variances in special compensation Sept. accruals.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/5/2007	Spreadsheet tie out for Capital Expenditures.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/5/2007	Agreed spreadsheet analytic to Hyperion for monthly exchange rates and variances.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	11/5/2007	Prepared comparisons for dividend accounts per Hyperion.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	11/5/2007	DPSS: Analytic for Q3 VE E&O Reserve calculation and tie out.	1.7			A1
Pochmara	Rose Christine	RCP	Staff	11/5/2007	DPSS: Sample selections for promotion accruals.	2.8			A1
Ranney	Amber C.	ACR	Senior	11/5/2007	Detail reviewing footnote tie-out to supporting documents.	4.1			A1
Ranney	Amber C.	ACR	Senior	11/5/2007	Performing procedures to wrap up our Q3 review.	6.3			A1
Rasmussen	Kyle M.	KMR	Staff	11/5/2007	Preparing Hyperion pull of each of the main entities for 3rd Q analysis, formatting and printing related reports, and tying reports to quarter workpaper's accordingly.	3.2			A1
Rasmussen	Kyle M.	KMR	Staff	11/5/2007	Packard - Work on in-scope inventory procedures.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2007	Attended a meeting with M. Hatzfeld and M. Kearns to discuss audit strategy for AHG and internal control related to the division.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2007	AHG - Review of the 9/30/2007 SAP to eTBR submission	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2007	Powertrain - Review of the Inventory Tie-outs related to the old Chassis plants.	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2007	Powertrain - Attended a meeting with O. Saimoua to walk him through prior year Inventory Workpapers.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2007	Finalized the quarterly tooling analysis for the Thermal division	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2007	Thermal - Attended the quarterly inquiry meeting with D. Greenbury, S. Harris, and J. Simpson.	1.4			A1
Sheckell	Steven F.	SFS	Partner	11/5/2007	Attend Audit Committee meeting	1.8			A1

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Sheckell	Steven F.	SFS	Partner	11/5/2007	Review Audit Committee slides for quarter meeting.	2.6			A1
Sheckell	Steven F.	SFS	Partner	11/5/2007	Review quarter workpapers	4.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/5/2007	Reviewed E&O calculation	1.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/5/2007	Assisted staff with various questions	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/5/2007	Cleared m0141 review notes	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/5/2007	Documented cash flow open items	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/5/2007	Cleared OAR review notes	2.9			A1
Simpson	Jamie	JS	Senior Manager	11/5/2007	Discussion with E. Marold and N. Miller regarding involuntary terminations approved in the EBPC minutes.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/5/2007	Review of pension/OPEB LSC balances to understand changes since prior year.	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/5/2007	Discussion with K. Cobb regarding demographic data testing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/5/2007	Review of consolidated overall analytic for Q3.	2.8			A1
Simpson	Jamie	JS	Senior Manager	11/5/2007	Discussion with N. Miller regarding Q3 independence procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/5/2007	Discussion with S. Harris regarding Q3 inquiries.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/5/2007	Discussion with D. Greenbury regarding Q3 inquiries.	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/5/2007	Follow-up on final memos and summary memo.	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/5/2007	Q3 - review revised apb 23 memo and follow-up with C. Plummer accordingly.	0.7			A1
Tosto	Cathy I.	CIT	Partner	11/5/2007	Q3 - discuss apb 23 issue with D. Kelley and follow-up with J. Hegelmann on follow-up required.	0.9			A1
Wiles	Jacob A.	JAW	Staff	11/5/2007	Receiving instructions, guidance, and explanations from A. Ranney regarding the 3rd quarter tie-out.	0.3			A1
Wiles	Jacob A.	JAW	Staff	11/5/2007	Retrieving financial statements, account balances & reports from Hyperion.	2.9			A1
Wiles	Jacob A.	JAW	Staff	11/5/2007	Tying out the third quarter 10-Q draft to supporting documentation.	6.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Coordination of new activity code per A. Krabill.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Preparation of Delphi - Codes 11.2.07 (flash report).	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Correspondence with D. Sczesny regarding India trip.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Correspondence with M. Hatzfeld regarding network access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Review AIMS.net per K. Schaper.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Work with E. Marold and A. Krabill to upload Timely Entity Listing into e-Room and receive instructions accordingly.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	E-room/team folder coordination for timely entities per A. Krabill.	0.9			A1
Boehm	Michael J.	MJB	Manager	11/6/2007	Finalized review of 10Q footnote support binder and MD&A.	1.4			A1
Boehm	Michael J.	MJB	Manager	11/6/2007	Review of 10Q footnote and financial statement tie out workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	11/6/2007	Review of interim DPSS substantive workpapers.	1.8			A1
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Packard-Applied for Mexican VISAs at Mexican Consulate for upcoming plant trip.	4.1			A1
Ciungu	Roxana M.	RMC	Staff	11/6/2007	Compared 2006 and 2007 account payables file received to perform analysis on.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	11/6/2007	Sent review notes to T. Demetral to update Hyperion walkthrough.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	11/6/2007	Reviewed documentation for program change SAP received and gave feedback.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	11/6/2007	Finished Workstream testing and posted documents in GAMX.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	11/6/2007	Cleared Hyperion walkthrough review notes from S. Pacella.	1.8			A1
Ciungu	Roxana M.	RMC	Staff	11/6/2007	Updated walkthrough and testing with review comments cleared by internal audit for Workstream.	1.9			A1
Ciungu	Roxana M.	RMC	Staff	11/6/2007	Sign-off on application testing in GAMx and added ITGC operating effectiveness.	2.3			A1

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Craig	Tashawna N.	TNC	Staff	11/6/2007	Powertrain - Met with K. Newton to discuss interim testing of Fixed Assets.	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/6/2007	Powertrain - Performed interim testing of Tooling	3.6			A1
Gerber	Katherine A.	KAA	Senior	11/6/2007	Thermal - Review tooling amortization analysis for testing.	0.3			A1
Gerber	Katherine A.	KAA	Senior	11/6/2007	Thermal - Discuss interim reserve testing with J. Nicol.	0.4			A1
Gerber	Katherine A.	KAA	Senior	11/6/2007	Thermal - Discuss tooling amortization testing with J. Simpson	0.4			A1
Gerber	Katherine A.	KAA	Senior	11/6/2007	Thermal - Preparation of tooling analytical review schedules.	0.4			A1
Gerber	Katherine A.	KAA	Senior	11/6/2007	Thermal - Review tooling detail for unusual items.	0.8			A1
Gerber	Katherine A.	KAA	Senior	11/6/2007	Thermal - Test tooling reconciliation.	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	11/6/2007	Q3 - Work with C. Smith to do GAMx workpaper and workstep sign-off.	1.3			A1
Hegelmann	Julie Ann	JAH	Manager	11/6/2007	Q3 - Finalize workpaper files/replace draft memo's with finalized signature memos.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	11/6/2007	Participation in 3Q Audit Committee meeting	0.6			A1
Horner	Kevin John	KJH	Senior	11/6/2007	E&S Audit: worked on testing of the lower of cost or market analysis for inventory procedures.	0.8			A1
Horner	Kevin John	KJH	Senior	11/6/2007	E&S Audit: worked on interim substantive procedures on the accounts receivable reserve.	1.1			A1
Horner	Kevin John	KJH	Senior	11/6/2007	E&S Audit: meeting with M. Zinger to walkthrough inventory review notes and discuss tasks to complete for the week.	1.2			A1
Horner	Kevin John	KJH	Senior	11/6/2007	E&S Audit: worked on documentation of fixed asset test of controls.	1.4			A1
Horner	Kevin John	KJH	Senior	11/6/2007	E&S Audit: worked substantive audit procedures for testing of the warranty reserve.	2.9			A1
Horner	Kevin John	KJH	Senior	11/6/2007	E&S Audit: travel time from Troy, MI to Kokomo, IN to work on the interim audit.	3.7			A1
Jin	Lei	LJ	Staff	11/6/2007	E&S: Inventory Cycle Count-Workpaper preparation.	1.7			A1
Jin	Lei	LJ	Staff	11/6/2007	E&S: Fixed Assets Testing-PP&E-Agree TB to FA Rollforward and workpaper documentation.	3.8			A1

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Jin	Lei	LJ	Staff	11/6/2007	E&S: Travel time between Williamston, MI and Kokomo, IN.	4.0			A1
Kearns	Matthew R.	MRK	Manager	11/6/2007	Powertrain - Time incurred reviewing interim audit work prepared by E&Y staff members including Inventory, Warranty and LSC	6.0			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2007	Meeting with J. Montgomery to discuss final Q3 accounting memos.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2007	Review of Q3 consolidated workpapers.	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2007	Review of E&S quarterly review workpapers.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2007	Correspondence with European teams and Delphi personnel regarding interim closing meeting details.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2007	Meeting with T. McClellan and E. Marold to discuss the status of several ethics line matters.	0.9			A1
Marold	Erick W.	EWM	Senior	11/6/2007	Reviewed section 302 certifications received from the division headquarters.	0.9			A1
Marold	Erick W.	EWM	Senior	11/6/2007	Reviewed the legal letter provided by Delphi's general counsel and associated exhibits.	1.4			A1
Marold	Erick W.	EWM	Senior	11/6/2007	Verified completeness of legal summaries provided to the divisions as compared to the attachments to the Q3 legal letter.	2.1			A1
Marold	Erick W.	EWM	Senior	11/6/2007	Finalized documentation of the ethics line cases that were opened and closed during the quarter.	2.3			A1
Marold	Erick W.	EWM	Senior	11/6/2007	E&S Audit - Correspondence with B. Frost to discuss documentation provided to us related to our tooling in-service date testing.	1.8			A1
Miller	Nicholas S.	NSM	Manager	11/6/2007	Completion of quarterly review procedures for the third quarter.	2.0			A1
Miller	Nicholas S.	NSM	Manager	11/6/2007	Packard - Review of interim audit files.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2007	Thermal-Documented warranty walkthrough and controls.	3.8			A1
Pacella	Shannon M.	SMP	Manager	11/6/2007	Prepare status meeting to share with IT SOX Team, M. Zaveri.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/6/2007	Provide feedback to international teams on questions regarding testing procedures.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/6/2007	Provide feedback to R. Ciungu on testing procedures.	1.4			A1

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Pacella	Shannon M.	SMP	Manager	11/6/2007	Review TSRS workpapers in GAMx	1.4			A1
Pikos	Matthew C.	MCP	Senior	11/6/2007	Coordination of obtaining Mexican Visas necessary to be able to participate in the Packard physical inventory observations.	1.9			A1
Pochmara	Rose Christine	RCP	Staff	11/6/2007	DPSS: Met with P. Kratz for Cuneo E&O inventory listing matters.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/6/2007	DPSS: Met with E. Medina for inventory documentation issues and requests.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/6/2007	DPSS: Warranty reserve: investigated differences between SAP BW and SAP financial reporting for credit memos subsequently issued.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/6/2007	DPSS: Sample selections for promotion accruals.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	11/6/2007	DPSS: Inventory cut-off testing documentation.	2.8			A1
Pochmara	Rose Christine	RCP	Staff	11/6/2007	DPSS: Investigated sales and credit memos issued by product line for 3 months sales to verify warranty reserve calculations.	3.8			A1
Ranney	Amber C.	ACR	Senior	11/6/2007	Coordinating demographic data testing with G. Kimpan.	2.7			A1
Ranney	Amber C.	ACR	Senior	11/6/2007	Wrapping up documentation of quarterly review procedures over corporate balances.	2.4			A1
Rasmussen	Kyle M.	KMR	Staff	11/6/2007	Preparing Hyperion pull of each of the main entities for 3rd Q analysis, formatting and printing related reports, and tying reports to quarter workpaper's accordingly.	5.0			A1
Rasmussen	Kyle M.	KMR	Staff	11/6/2007	Obtain work visa for Mexico related to inventory procedures for Packard division.	3.1			A1
Sheckell	Steven F.	SFS	Partner	11/6/2007	Correspond with international locations regarding status of interim procedures	2.4			A1
Sheckell	Steven F.	SFS	Partner	11/6/2007	Review Powertrain quarterly workpapers	2.1			A1
Silverman	Michael	MS	Senior Manager	11/6/2007	Delphi - Planning/coordination with S. Pacella	0.2			A1
Simpson	Emma-Rose S.	ESS	Senior	11/6/2007	Cleared m0141 review notes	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/6/2007	Finalized CE LCM and E&O	1.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/6/2007	Cleared OAR review notes	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/6/2007	Cleared cash flow open items	4.4			A1
Simpson	Jamie	JS	Senior Manager	11/6/2007	Discussion with E. Marold regarding cash flow statement.	0.4			A1

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Simpson	Jamie	JS	Senior Manager	11/6/2007	Review of 8-K's for Q3 review.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/6/2007	Review of pension/OPEB and attrition footnotes.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/6/2007	Discussion with E. R. Simpson regarding debtor analytics and corporate analytics for Q3.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/6/2007	Review of worker's comp analytics for Q3.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/6/2007	Discussion with K. Gerber regarding tooling testing at Thermal.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/6/2007	Review of Thermal Q3 review workpapers.	0.7			A1
Smith	Carolyn E.	CES	Staff	11/6/2007	Q3 Review - Rework - Retie memos relating to valuation allowances and APB23	1.4			A1
Smith	Carolyn E.	CES	Staff	11/6/2007	Q3 Review - Workpaper references and sign-offs in GAMx	1.7			A1
Tosto	Cathy I.	CIT	Partner	11/6/2007	Q3 - review and sign summary review memorandum	0.2			A1
Tosto	Cathy I.	CIT	Partner	11/6/2007	Q3 - debrief with J. Hegelmann on discussion with T. Tamer regarding dividend plan.	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/6/2007	Q3 - follow-up on open items with J. Hegelmann.	0.8			A1
Tosto	Cathy I.	CIT	Partner	11/6/2007	Q3 - discuss dividend and withholding with M. Mukhtar and C. Plummer.	0.9			A1
Wiles	Jacob A.	JAW	Staff	11/6/2007	Retrieving financial statements, account balances & reports from Hyperion.	0.7			A1
Wiles	Jacob A.	JAW	Staff	11/6/2007	Tying out the third quarter 10-Q draft to supporting documentation.	3.1			A1
Wiles	Jacob A.	JAW	Staff	11/6/2007	Preparing/updating binders with quarterly information (SEC filings, Accounting memos, Bankruptcy news).	2.1			A1
Wiles	Jacob A.	JAW	Staff	11/6/2007	Hyperion to SAP mapping reconciliation review and limited testing.	2.6			A1
Zinger	Miriam R.	MRZ	Staff	11/6/2007	E&S - Review of Inventory Subledgers	0.8			A1
Zinger	Miriam R.	MRZ	Staff	11/6/2007	E&S - Meeting with K. Comer pertaining to Intransit Inventory, API adjustment, and conversion costs.	2.6			A1
Zinger	Miriam R.	MRZ	Staff	11/6/2007	E&S - Inventory account reconciliation conclusions and paper profile associations.	3.3			A1



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Zinger	Miriam R.	MRZ	Staff	11/6/2007	E&S - Travel to Kokomo, IN from Southfield, MI	4.5			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Follow-up with B. Hamblin regarding E&Y Payment.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Preparation of ARMS Reconciliation Template per S. Sheckell.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Review Delphi Audit Committee deliverable design mock-up per C. Hayes.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Correspondence with V. Lane regarding S. Sheckell's India Visa.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Correspondence with V. Lane regarding Team Addresses.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Badge coordination for myself, A. Krabill and J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Coordination of Delphi Documents Requested per C. Hayes.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Meeting with C. Hayes, C. Greenwell, K. Asher, S. Sheckell and J. Henning regarding intro to new Audit Committee.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Guidance provided to V. Lane for transition of various administrative activities.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Correspondence with B. Hamblin regarding Delphi - Global detail required.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Correspondence with Spain and K. Asher regarding Notification of Global Audit Quality Review Results.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/7/2007	Meeting with T. Timko to review the 2007 risk assessment	2.1			A1
Boehm	Michael J.	MJB	Manager	11/7/2007	Participated in work allocation planning call with A. Ranney, J. Simpson, E. Marold and N. Miller.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	11/7/2007	Review pension CAAT with A. Ranney and sent her the files for Active02 accordingly.	0.8			A1

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Ciungu	Roxana M.	RMC	Staff	11/7/2007	NSJE - Performed analysis for Thermal and documented results.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	11/7/2007	NSJE - Downloaded general ledger, trial balance and chart of account for companies in scope relating to non-standard journal entries.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	11/7/2007	NSJE - Performed analysis for DPSS and documented results.	2.8			A1
Craig	Tashawna N.	TNC	Staff	11/7/2007	Powertrain - Met with C. Bush to discuss interim testing of Inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/7/2007	Powertrain - Met with G. Halleck to discuss status of interim testing of tooling accounts.	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/7/2007	Powertrain - Met with C.Bush to discuss API tie-out discrepancies.	1.2			A1
Craig	Tashawna N.	TNC	Staff	11/7/2007	Powertrain - Performed interim testing of Tooling	2.4			A1
Craig	Tashawna N.	TNC	Staff	11/7/2007	Powertrain - Performed interim testing of Inventory	3.2			A1
Hegelmann	Julie Ann	JAH	Manager	11/7/2007	YE - Planning - prepare for meetings with M. Jones and A. Krabill.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	11/7/2007	YE - Meet with M. Jones to discuss the year end workplan.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	11/7/2007	YE - Meet with A. Krabill and M. Jones to discuss changes from prior year workplan for current year expectations.	0.7			A1
Hegelmann	Julie Ann	JAH	Manager	11/7/2007	YE - Planning - Update workplan for changes in procedures for FIN 48 as discussed with M. Jones.	2.6			A1
Hegelmann	Julie Ann	JAH	Manager	11/7/2007	YE - Planning - work with M. Jones to develop updated steps in yearend workplan for contingency reserves and Non-U.S. taxes.	2.9			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2007	Participation in enterprise risk assessment meeting with T. Timko	1.9			A1
Horner	Kevin John	KJH	Senior	11/7/2007	E&S Audit: meeting with B. Dockemeyer and M. McWhorter to discuss warranty reserve testing support.	0.6			A1
Horner	Kevin John	KJH	Senior	11/7/2007	E&S Audit: meeting with L. Jin to discuss questions with fixed asset account reconciliations testing.	0.7			A1

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Horner	Kevin John	KJH	Senior	11/7/2007	E&S Audit: meeting with M. Zinger to discuss questions relating to inventory testing procedures.	0.8			A1
Horner	Kevin John	KJH	Senior	11/7/2007	E&S Audit: meeting with B. Dockemeyer, C. Riedl, and D. Fortney to discuss warranty reserve testing requests.	0.9			A1
Horner	Kevin John	KJH	Senior	11/7/2007	E&S Audit: meeting with K. Price to walkthrough supporting documentation for the accounts receivable reserve.	0.9			A1
Horner	Kevin John	KJH	Senior	11/7/2007	E&S Audit: worked on inventory test of controls documentation.	1.4			A1
Horner	Kevin John	KJH	Senior	11/7/2007	E&S Audit: worked on documentation for testing of the accounts receivable reserve.	1.9			A1
Horner	Kevin John	KJH	Senior	11/7/2007	E&S Audit: worked on documentation of reperformance of the fixed asset inventory.	2.9			A1
Horner	Kevin John	KJH	Senior	11/7/2007	E&S Audit: worked on testing of the warranty reserve for interim audit procedures.	2.9			A1
Jin	Lei	LJ	Staff	11/7/2007	E&S: Fixed Assets Testing-PP&E-Contact B. Frost for FA Listing file.	0.3			A1
Jin	Lei	LJ	Staff	11/7/2007	E&S: Fixed Assets Testing-PP&E-Discussion with K. Horner regarding the documentation of rollward workpaper.	0.4			A1
Jin	Lei	LJ	Staff	11/7/2007	E&S: Fixed Assets Testing-PP&E-Contact B. Frost regarding questions for FA reconciliation from CARS to Rollforward.	0.6			A1
Jin	Lei	LJ	Staff	11/7/2007	E&S: Fixed Assets Testing-PP&E-Accumulated Depreciation-Agree Reconciliation Amount to the Rollforward.	2.2			A1
Jin	Lei	LJ	Staff	11/7/2007	E&S: Fixed Assets Testing-PP&E-Accumulated Depreciation-Collect and print supporting doc. from CARS.	2.3			A1
Jones	Mathew S.	MSJ	Executive Director	11/7/2007	Meet with A. Krabill on Y/E audit program for tax.	0.8			A1
Jones	Mathew S.	MSJ	Executive Director	11/7/2007	Meet with J. Hegelmann to prepare 2007 audit program for tax	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2007	Review of final versions of Q3 accounting memos.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2007	Travel time to Kokomo, IN for the E&S divisional audit.	1.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/7/2007	Call with J. Harrod to discuss UK interim accounting issues.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2007	Correspondence with European teams and Delphi personnel regarding interim closing meeting details.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2007	Preparation of materials for the European interim closing meetings.	2.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2007	Meeting with M. Jones and J. Hegelmann to discuss the 2007 tax audit program.	1.4			A1
Krueger	John C.	JCK	Senior Manager	11/7/2007	IT General Controls Testing Review - Manage Changes - eTBR, DGL, Hyperion, Integra-T, IT2, Packard, and Workstream	5.2			A1
Marold	Erick W.	EWM	Senior	11/7/2007	Met with T. McClellan to discuss several closed cases to request additional case information.	1.1			A1
Marold	Erick W.	EWM	Senior	11/7/2007	Met with J. Montgomery to discuss the Company's memo related to cash flows related to environmental reserves.	1.3			A1
Marold	Erick W.	EWM	Senior	11/7/2007	E&S Audit - Travel time from Detroit, MI to Kokomo, IN to review interim audit work completed at the E&S division.	4.1			A1
Marold	Erick W.	EWM	Senior	11/7/2007	Met with K. St.Romain to discuss 404 testing status and update open items.	1.3			A1
Marold	Erick W.	EWM	Senior	11/7/2007	Met with A. Ranney, J. Simpson, N. Miller and M. Boehm to discuss corporate audit responsibilities.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/7/2007	Completion of quarterly review procedures for the third quarter.	4.5			A1
Miller	Nicholas S.	NSM	Manager	11/7/2007	Meeting with J. Montgomery, J. Simpson and E. Marold to discuss the accounting for the Mexican Pension Plans.	1.5			A1
Miller	Nicholas S.	NSM	Manager	11/7/2007	Update meeting with K. St. Romain to discuss various open topics on SOX testing.	1.2			A1
Miller	Nicholas S.	NSM	Manager	11/7/2007	Meeting to discuss the status of the corporate audit.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/7/2007	Packard - Review of interim audit files.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/7/2007	Thermal-Met with J. Juasek and C. Harvey regarding accounts receivable reserve questions.	0.6			A1

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Nicol	Jeremy M.	JMN	Staff	11/7/2007	Thermal-Documented receivables reserve procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	11/7/2007	Thermal-Documented inventory reserve procedures.	1.9			A1
Pochmara	Rose Christine	RCP	Staff	11/7/2007	Guidance from E.R. Simpson in completing review procedures on the corporate quarterly workpapers.	1.4			A1
Pochmara	Rose Christine	RCP	Staff	11/7/2007	DPSS: VE E&O calculation tie out of the 2007 sales activity for the year. Agreed numbers to a query ran by M. Kelso out of SAP BW.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/7/2007	DPSS: Met with M. Kelso for SAP BW query of VE E&O Calculation for the year's sales activities.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	11/7/2007	DPSS: Uploaded workpapers and paper profiles into GAMx and signed off on steps completed; also ensured my workpapers were properly documented and included a sign-off.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	11/7/2007	DPSS: Warranty reserve: investigated differences between SAP BW and SAP financial reporting for credit memos subsequently issued.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	11/7/2007	DPSS: Obtained copies of invoices and credit memos for warranty reserve testing, verified and tied out transactions and documented conclusions.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/7/2007	Updating client assistance list for the interim audit and providing to requests to client.	2.6			A1
Ranney	Amber C.	ACR	Senior	11/7/2007	Wrapping up documentation of quarterly review procedures over corporate balances.	1.6			A1
Rasmussen	Kyle M.	KMR	Staff	11/7/2007	Working on Key employee compensation	2.0			A1
Rasmussen	Kyle M.	KMR	Staff	11/7/2007	Analysis and reconciliation of derivative instruments (commodities and FX)	3.2			A1
Rasmussen	Kyle M.	KMR	Staff	11/7/2007	Preparing Hyperion pull of each of the main entities for 3rd Q analysis, formatting and printing related reports, and tying reports to quarter workpaper's accordingly.	0.7			A1
Sheckell	Steven F.	SFS	Partner	11/7/2007	Review timing and budget estimates	0.9			A1
Sheckell	Steven F.	SFS	Partner	11/7/2007	Correspond with international locations regarding status of interim procedures	1.1			A1
Sheckell	Steven F.	SFS	Partner	11/7/2007	Review risk assessments with T. Timko.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Senior	11/7/2007	DPSS: Discussion with client to understand cut-off issues.	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	11/7/2007	DPSS: Assisted staff with inventory tie out	1.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/7/2007	DPSS: Reviewed accrual workpapers	6.0			A1
Simpson	Jamie	JS	Senior Manager	11/7/2007	Review of bankruptcy news for Q3.	2.2			A1
Simpson	Jamie	JS	Senior Manager	11/7/2007	Discussion with A. Ranney regarding corporate responsibilities and timing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/7/2007	Meeting with E. Clauson, J. Montgomery, N. Miller and E. Marold regarding Mexico involuntary terminations.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/7/2007	Time spent responding to FAS 158 survey for Delphi.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/7/2007	Discussion with E. Clauson regarding pension/OPEB planning.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/7/2007	Discussion with S. Burger, A. Ranney and E. Clauson regarding pension asset testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/7/2007	Meeting with E. Marold, N. Miller, M. Boehm and A. Ranney regarding corporate responsibilities and timing.	1.1			A1
Tosto	Cathy I.	CIT	Partner	11/7/2007	Yearend planning with tax provision team	1.9			A1
Wiles	Jacob A.	JAW	Staff	11/7/2007	Preparation, footing, and limited tie-out of the Liabilities Subject to Compromise reconciliations in preparation for comprehensive tie-out.	3.1			A1
Wiles	Jacob A.	JAW	Staff	11/7/2007	Creating/populating the pension sample confirmation template and benefits testing template using multiple sample selections and personnel populations and mapping to GAMx accordingly.	1.8			A1
Wiles	Jacob A.	JAW	Staff	11/7/2007	Selecting testing samples from various pension-related populations	2.6			A1
Wiles	Jacob A.	JAW	Staff	11/7/2007	Preparing/updating binders with quarterly information (SEC filings, Accounting memos, Bankruptcy news).	0.6			A1
Zinger	Miriam R.	MRZ	Staff	11/7/2007	AHG review and documentation	1.7			A1
Zinger	Miriam R.	MRZ	Staff	11/7/2007	E&S - Finished Goods Cost component reconciliation	2.2			A1
Zinger	Miriam R.	MRZ	Staff	11/7/2007	E&S - BOM walkthrough	3.3			A1

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Zinger	Miriam R.	MRZ	Staff	11/7/2007	E&S - BOM review and meeting with M. Main for explanation of BOM.	3.5			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Correspondence with N. Miller regarding ARMS Reconciliation Template.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Correspondence with B. Hamblin, C. Tosto and J. Hegelmann regarding total billings worldwide needed for pre-approval summary.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Preparation of monthly realization schedule.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Correspondence with UK regarding Delphi Stonehouse Internal Audit Report # EU 2007 008, issued 5/17/07.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Log in new IA reports received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Research GAAIT Client Edition; correspondence with M. Boehm accordingly.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Miscellaneous activities such as providing assistance to engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Guidance provided to V. Lane for transition of various administrative activities.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Correspondence with Turkey regarding Pre-approval Request (R&D Certification Report-Delphi TR-2007).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Update 2007 pre-approval log for new documents received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Correspondence with A. Krabill regarding Statutory Audit Tracking Summary - European Countries per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Preparation of Statutory Audit Tracking Summary - European Countries per A. Krabill.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2007	Correspondence with J. Hegelmann regarding int'l emails regarding Dry Run Project - PROCEDURES.	0.3			A1

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Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/8/2007	Preparation of int'l emails regarding Dry Run Project - PROCEDURES per J. Hegelmann.	0.6			A1
Asher	Kevin F.	KFA	<b>Partner</b>	11/8/2007	Review of E&S interim audit work and quarterly issues	8.1			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/8/2007	Performed analysis for active file 01 and documented results.	2.1			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/8/2007	Performed analysis for active file 03 and documented results.	2.1			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/8/2007	Performed analysis for inactive file 01 and documented results.	2.2			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/8/2007	Performed analysis for inactive file 02 and documented results.	2.9			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/8/2007	Powertrain - Met with K. Newtwon to discuss interim testing of Fixed Assets	0.6			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/8/2007	Powertrain - Met with C. Bush to discuss interim testing of Inventory.	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/8/2007	Powertrain - Met with C.Bush to discuss API tie-out discrepancies.	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/8/2007	Powertrain - Met with G. Halleck to discuss status of interim testing of tooling accounts.	1.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/8/2007	Powertrain - Performed interim testing of Fixed Assets	2.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/8/2007	Powertrain - Performed interim testing of Inventory	3.2			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	11/8/2007	Thermal - Discuss tooling amortization testing with J. Simpson and C. Tompkins.	0.2			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	11/8/2007	Thermal - Discuss tooling spending and rebill testing with J. Nicol.	0.4			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	11/8/2007	Thermal - Prepare interim tooling analytics.	0.6			A1
Horner	Kevin John	KJH	<b>Senior</b>	11/8/2007	E&S Audit: meeting with E. Marold to discuss approach for testing warranty reserve payment history.	0.4			A1
Horner	Kevin John	KJH	<b>Senior</b>	11/8/2007	E&S Audit: meeting with B. Dockemeyer to discuss support for warranty reserve.	0.6			A1
Horner	Kevin John	KJH	<b>Senior</b>	11/8/2007	E&S Audit: made selections for payment history testing for the warranty reserve.	0.8			A1
Horner	Kevin John	KJH	<b>Senior</b>	11/8/2007	E&S Audit: meeting with L. Jin to discuss questions for fixed asset reconciliation testing.	0.8			A1



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Horner	Kevin John	KJH	Senior	11/8/2007	E&S Audit: meeting with M. Zinger to discuss questions and open items for inventory testing.	0.9			A1
Horner	Kevin John	KJH	Senior	11/8/2007	E&S Audit: meeting with K. Asher, A. Krabill, and E. Marold to discuss interim audit procedures and answer various questions related to the review.	1.2			A1
Horner	Kevin John	KJH	Senior	11/8/2007	E&S Audit: completed testing and documentation of accounts receivable reserve.	2.9			A1
Jin	Lei	LJ	Staff	11/8/2007	E&S: Fixed Assets Testing-PP&E-Contact B. Frost for FA Listing file.	0.4			A1
Jin	Lei	LJ	Staff	11/8/2007	E&S: Fixed Assets Testing-PP&E-Accumulated Depreciation-workpaper documentation.	4.1			A1
Kearns	Matthew R.	MRK	Manager	11/8/2007	Powertrain - Reviewing interim SOX testing related to inventory and E&O reserves	3.0			A1
Kennedy	Gareth L.	GLK	Manager	11/8/2007	Actuarial Review of Self-insured Liabilities	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2007	Conference call with B. Berry and E. Marold to discuss the status of the E&S interim audit.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2007	Preparation of status summary for meeting with R. Jobe.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2007	Review of E&S interim audit workpapers.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2007	Arranging details for the European interim closing meeting.	2.6			A1
Krueger	John C.	JCK	Senior Manager	11/8/2007	IT General Controls Testing Review - Manage Changes - eTBR, DGL, Hyperion, Integra-T, IT2, Packard, and Workstream	10.8			A1
Marold	Erick W.	EWM	Senior	11/8/2007	E&S Audit - Assisted the Sr. Manager and Partner with their review of E&S workpapers related to accounts receivable.	2.1			A1
Marold	Erick W.	EWM	Senior	11/8/2007	E&S Audit - Reviewed revisions to inventory workpapers based on review notes I previously wrote.	2.3			A1
Miller	Nicholas S.	NSM	Manager	11/8/2007	Budget to actual review for the week and communication to the team.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/8/2007	Meeting with E.R. Simpson to walk through derivatives accounting.	1.0			A1
Miller	Nicholas S.	NSM	Manager	11/8/2007	Coordination of API's, in-scope procedures for the audit.	0.9			A1

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Nicol	Jeremy M.	JMN	Staff	11/8/2007	Thermal-Met with B. Kolb regarding open items and deficiencies	0.9			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2007	Thermal-Performed warranty procedures.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2007	Thermal-Performed tooling detail testing.	3.1			A1
Pochmara	Rose Christine	RCP	Staff	11/8/2007	DPSS: Obtained copies of invoices and credit memos for warranty reserve testing, verified and tied out transactions and documented conclusions.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	11/8/2007	DPSS: Met with E. Medina for inventory documentation issues and requests.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/8/2007	DPSS: Inventory cut off testing documentation and tie-out between variance report and perpetual inventory.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/8/2007	DPSS: Obtained support from E. Medina and documented conclusions regarding receipt of goods during the API that were subcontracted and included in the SAP database.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/8/2007	DPSS: Uploaded workpapers and paper profiles into GAMx and signed off on steps completed; also ensured my workpapers were properly documented and included a sign-off.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/8/2007	DPSS: Meeting with R. Nedadur for VE E&O calculation issues, AR reservation rates verification, and inventory cut-off issues.	1.0			A1
Pochmara	Rose Christine	RCP	Staff	11/8/2007	DPSS: Set up worksheets for the various final inventory documentations at the various locations.	2.2			A1
Pochmara	Rose Christine	RCP	Staff	11/8/2007	DPSS: VE E&O calculation tie out of the 2007 sales activity for the year. Agreed numbers to a query ran by M. Kelso out of SAP BW.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/8/2007	Coordinating demographic data testing with G. Kimpan.	1.4			A1
Ranney	Amber C.	ACR	Senior	11/8/2007	Walking staff through process to set up demographic data testing templates and confirmations.	1.8			A1
Ranney	Amber C.	ACR	Senior	11/8/2007	Planning interim audit timing and strategy with J. Simpson, E. Marold and N. Miller.	2.3			A1
Rasmussen	Kyle M.	KMR	Staff	11/8/2007	Preparing authorization letters for M. Pikos related to Mexico work visas.	0.7			A1

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Rasmussen	Kyle M.	KMR	Staff	11/8/2007	Analysis and reconciliation of derivative instruments (commodities and FX)	2.6			A1
Rasmussen	Kyle M.	KMR	Staff	11/8/2007	Working on Key employee compensation	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/8/2007	Audited the AHG warranty reserve, which included the Mercedes settlement and miscl. Changes in the remaining warranty reserve	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/8/2007	Audited the AHG accounts receivable reserve	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/8/2007	Prepared overview of AHG reserves and analytics of AHG reserves	5.3			A1
Sheckell	Steven F.	SFS	Partner	11/8/2007	Preparation for and attendance at Corporate derivatives meeting	1.9			A1
Sheckell	Steven F.	SFS	Partner	11/8/2007	Correspond with international locations regarding status of interim procedures	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/8/2007	Discussed derivative and hedge accounting with N. Miller.	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/8/2007	Meeting with Delphi accounting regarding derivative accounting upcoming topics.	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/8/2007	DPSS: Discussed and documented FAS 48 with client	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	11/8/2007	DPSS: Assisted staff with various issues	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	11/8/2007	DPSS: Tied out support for CE Warranty	2.6			A1
Simpson	Jamie	JS	Senior	11/8/2007	Review of special attrition workpapers for Q3.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/8/2007	Discussion with B. Kolb at Thermal regarding Vendor deposit balance and AR reserves.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/8/2007	Discussion with C. Tompkins regarding tooling at Thermal.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/8/2007	Discussions with K. Gerber and J. Nicol regarding Thermal interim testing.	2.2			A1
Simpson	Jamie	JS	Senior Manager	11/8/2007	Review of Thermal interim audit workpapers.	3.6			A1
Tosto	Cathy I.	CIT	Partner	11/8/2007	Call with J. Deiotte regarding the sez credit meeting with Delphi Poland.	1.4			A1
Wiles	Jacob A.	JAW	Staff	11/8/2007	Creating/populating the pension sample confirmation template and benefits testing template using multiple sample selections and personnel populations and mapping to GAMx accordingly.	5.3			A1
Yang	Jinglu	JY	Senior	11/8/2007	Powertrain - Discussion with M. Adam regarding reasonableness of AR reserve.	0.8			A1

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Yang	Jinglu	JY	Senior	11/8/2007	Powertrain - Discussion with O. Saimoua regarding AR reserve and warranty reserve.	1.8			A1
Yang	Jinglu	JY	Senior	11/8/2007	Powertrain - working on warranty reserve	2.1			A1
Yang	Jinglu	JY	Senior	11/8/2007	Powertrain - working on AR reserve review	3.3			A1
Zinger	Miriam R.	MRZ	Staff	11/8/2007	E&S - Compilation of Inventory review notes and workpapers for review.	1.1			A1
Zinger	Miriam R.	MRZ	Staff	11/8/2007	E&S - BOM walkthrough, API and GBDV review	2.1			A1
Zinger	Miriam R.	MRZ	Staff	11/8/2007	E&S - Finished goods component cost review and meeting with K. Comer accordingly.	2.4			A1
Zinger	Miriam R.	MRZ	Staff	11/8/2007	DPSS - Cuneo Inventory Observation- Cycle counts	4.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/9/2007	Correspondence with A. Ranney and France regarding Delphi Restructuring Testing Program.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/9/2007	Correspondence with M. Jones regarding Dry Run Project - PROCEDURES.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/9/2007	Review of E&S interim audit work and quarterly issues	5.3			A1
Boehm	Michael J.	MJB	Manager	11/9/2007	Conference call with N. Miller, S. Sheckell, J. Simpson, and A. Ranney to discuss Corporate timing and responsibilities.	0.9			A1
Boehm	Michael J.	MJB	Manager	11/9/2007	DPSS Audit - Discussed audit status with R. Nedadur.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/9/2007	DPSS Audit - Review of FAS 48 analysis.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/9/2007	DPSS Audit - Review of interim substantive workpapers.	1.2			A1
Boehm	Michael J.	MJB	Manager	11/9/2007	DPSS Audit - Review of AR Reserve workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	11/9/2007	DPSS Audit - Review of warranty reserve workpapers.	1.6			A1
Boehm	Michael J.	MJB	Manager	11/9/2007	Prepared list of performance review responsibilities for mid-year feedback.	0.5			A1
Chamarro	Destiny D.	DDC	Senior	11/9/2007	Packard-Provided N. Miller with an audit status/open items list.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	11/9/2007	Performed analysis for inactive file 03 and documented results.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	11/9/2007	Discussion with D. Huffman regarding privileged access testing.	0.6			A1

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Ciungu	Roxana M.	RMC	Staff	11/9/2007	Met with S. Gali and G. Muma to obtain evidence for 2 transports selected for SAP testing.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	11/9/2007	Responded to client related emails for different outstanding items.	1.2			A1
Craig	Tashawna N.	TNC	Staff	11/9/2007	Powertrain - Performed interim testing of Inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/9/2007	Powertrain - Met with G. Halleck to discuss status of interim testing of tooling accounts.	2.8			A1
Craig	Tashawna N.	TNC	Staff	11/9/2007	Powertrain - Performed interim testing of Tooling	3.8			A1
Fitzpatrick	Michael J.	MJF	Partner	11/9/2007	Finalize review of planing documentation.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2007	Discussion with C. Zerrul to provide audit update status.	0.5			A1
Hegelmann	Julie Ann	JAH	Manager	11/9/2007	YE - Planning - send draft workplan to M. Jones for review.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/9/2007	YE - Planning - complete revisions of draft workplan for year end 2007	2.4			A1
Horner	Kevin John	KJH	Senior	11/9/2007	E&S Audit: meeting with C. Riedl, M. McWhorter, and E. Marold for the E&S weekly status meeting.	0.7			A1
Horner	Kevin John	KJH	Senior	11/9/2007	E&S Audit: worked on reviewing management's testing of internal controls.	2.4			A1
Horner	Kevin John	KJH	Senior	11/9/2007	E&S Audit: travel time from Troy, MI to Kokomo, IN.	4.1			A1
Huffman	Derek T.	DTH	Senior	11/9/2007	Assistance with sensitive access testing for SAP	0.6			A1
Jin	Lei	LJ	Staff	11/9/2007	E&S: Fixed Assets Testing-PP&E-Contact B. Frost for FA Listing file.	0.2			A1
Jin	Lei	LJ	Staff	11/9/2007	E&S: Inventory Cycle Count-workpaper preparation.	2.3			A1
Jin	Lei	LJ	Staff	11/9/2007	E&S: Travel time between Williamston, MI and Kokomo, IN.	4.0			A1
Kearns	Matthew R.	MRK	Manager	11/9/2007	Powertrain - Reviewing GAMx audit file and determining open items related to SOX testing	1.6			A1
Kearns	Matthew R.	MRK	Manager	11/9/2007	Meeting with G. Halleck of Powertrain to discuss interim audit procedures on tooling	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	11/9/2007	Conference call with J. Montgomery and A. Pavlog to discuss accounting for accounts receivable factoring arrangements and warranty accounting.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2007	Review of E&S interim audit workpapers.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2007	Travel time from Kokomo, IN to Detroit, MI from the E&S audit.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2007	Arranging details for the European interim closing meeting.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2007	Conference call with V. Faggard, M. Messina and J. Montgomery to discuss the implementation of SAP in Europe and related currency accounting.	0.4			A1
Marold	Erick W.	EWM	Senior	11/9/2007	E&S Audit - Met with K. Comer to discuss issues identified related to inventory accounting.	1.3			A1
Marold	Erick W.	EWM	Senior	11/9/2007	E&S Audit - Met with M. McWhorter to discuss audit status and requests related to warranty.	1.7			A1
Marold	Erick W.	EWM	Senior	11/9/2007	E&S Audit - Prepared an interim closing meeting agenda to review and revised as requested.	2.1			A1
Marold	Erick W.	EWM	Senior	11/9/2007	E&S Audit - Travel time from Kokomo, IN to Detroit, MI - returning home from E&S visit.	4.1			A1
Miller	Nicholas S.	NSM	Manager	11/9/2007	Coordination of audit procedures with D. Buriko and K. Rasmussen.	1.6			A1
Miller	Nicholas S.	NSM	Manager	11/9/2007	Packard - Review of interim audit files.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	11/9/2007	Thermal-Met with C. Tompkins regarding fixed assets.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	11/9/2007	Thermal-Performed warranty substantive testing.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/9/2007	Thermal-Performed tooling detail testing.	1.8			A1
Pacella	Shannon M.	SMP	Manager	11/9/2007	Provide feedback to R. Ciungu on testing procedures.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/9/2007	Review TSRS workpapers in GAMx	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/9/2007	Guidance from E.R. Simpson in completing review procedures on the corporate quarterly workpapers.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	11/9/2007	DPSS: Uploaded workpapers and paper profiles into GAMx and signed off on steps completed; also ensured my workpapers were properly documented and included a sign-off.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	11/9/2007	DPSS: Met with M. Kelso for SAP BW query of VE E&O Calculation for the year's sales activities.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/9/2007	DPSS: Met with E. Medina for inventory documentation issues and requests.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/9/2007	DPSS: Obtained support from E. Medina and documented conclusions regarding receipt of goods during the API that were subcontracted and included in the SAP database.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/9/2007	DPSS: VE E&O calculation tie out of the 2006 sales activity for the year. Agreed numbers to a query ran by M. Kelso out of SAP BW.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/9/2007	DPSS: Inventory cut-off testing documentation.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	11/9/2007	DPSS: Inventory cut off testing documentation and tie-out between variance report and perpetual inventory.	2.8			A1
Ranney	Amber C.	ACR	Senior	11/9/2007	Addressing review comments from Independent Review on various planning items.	3.1			A1
Ranney	Amber C.	ACR	Senior	11/9/2007	Walking K. Rasmussen through the corporate SAP/Hyperion reconciliation.	2.1			A1
Ranney	Amber C.	ACR	Senior	11/9/2007	Planning year-end timing and strategy with J. Simpson, N. Miller and S. Sheckell.	1.2			A1
Rasmussen	Kyle M.	KMR	Staff	11/9/2007	Analysis and reconciliation of derivative instruments (commodities and FX)	2.6			A1
Rasmussen	Kyle M.	KMR	Staff	11/9/2007	Tying SAP to Hyperion for TB 141 for Q3	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2007	Attended a meeting with S. Sheckell, M. Hatzfeld and M. Kearns to discuss audit status of AHG and the respective approach of auditing the inventory reserve.	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2007	Drafted the AHG FSCP walkthrough	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2007	Powertrain - Prepared overview of inventory reserves.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2007	Powertrain - Prepared analytics related to inventory reserves.	1.7			A1

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Rothmund	Mario Valentin	MVR	Senior	11/9/2007	Thermal - Followed-up on open items, related to thermal inventory (Lockport Cut-off issue).	0.8			A1
Sheckell	Steven F.	SFS	Partner	11/9/2007	Review timing of year-end and interim corporate work with team	1.4			A1
Sheckell	Steven F.	SFS	Partner	11/9/2007	Correspond with international locations regarding status of interim procedures	1.1			A1
Sheckell	Steven F.	SFS	Partner	11/9/2007	Review interim Powertrain workpapers.	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/9/2007	DPSS: Documented FAS 48 with client	1.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/9/2007	DPSS: Followed-up with client regarding inventory and ppv.	1.8			A1
Simpson	Emma-Rose S.	ESS	Senior	11/9/2007	DPSS: Assisted staff with various issues	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/9/2007	DPSS: Reviewed warranty documentation	2.5			A1
Simpson	Jamie	JS	Senior Manager	11/9/2007	Review of Delphi bankruptcy news.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/9/2007	Discussion with S. Sheckell regarding Mexico pension accounting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/9/2007	Meeting with A. Ranney, S. Sheckell, M. Boehm and N. Miller to discuss YE timing.	0.6			A1
Yang	Jinglu	JY	Senior	11/9/2007	Powertrain - Discussion with O. Saimoua regarding AR reserve and warranty reserve.	0.6			A1
Yang	Jinglu	JY	Senior	11/9/2007	Powertrain - Discussion with M. Adam regarding reasonableness of AR reserve.	1.1			A1
Yang	Jinglu	JY	Senior	11/9/2007	Powertrain - discussion with G. Beretta regarding warranty reserve.	1.7			A1
Yang	Jinglu	JY	Senior	11/9/2007	Powertrain - working on AR reserve review	4.6			A1
Zinger	Miriam R.	MRZ	Staff	11/9/2007	E&S - Meeting with K. Comer for discussion regarding API adjustment, GBDV calculation, and Component cost schedule conversation.	0.7			A1
Zinger	Miriam R.	MRZ	Staff	11/9/2007	DPSS - Cuneo cycle count review from 11/8	0.8			A1
Zinger	Miriam R.	MRZ	Staff	11/9/2007	DPSS - Cuneo cycle count	2.9			A1
Zinger	Miriam R.	MRZ	Staff	11/9/2007	E&S - BOM walkthrough	3.5			A1
Zinger	Miriam R.	MRZ	Staff	11/9/2007	E&S - Travel from Kokomo, IN to Southfield, MI.	4.5			A1
Asher	Kevin F.	KFA	Partner	11/11/2007	Delphi European interim closing meetings on audit status and related accounting and auditing matters	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/11/2007	Meeting with B. Welsh in preparation for the European interim closing meeting.	2.3			A1



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Pacella	Shannon M.	SMP	Manager	11/11/2007	Review TSRS France presentation to be given at European Interim Closing Meeting and provide feedback.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/12/2007	Correspondence with T. Tobin regarding Delphi 2007 Exhibit A to Eng. Ltr - Bill Rates	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/12/2007	Update contact list for Delphi Team Names request from C. Greenwell.	0.4			A1
Asher	Kevin F.	KFA	Partner	11/12/2007	Delphi European interim closing meetings on audit status and related accounting and auditing matters	8.1			A1
Boehm	Michael J.	MJB	Manager	11/12/2007	Provided J. Garrett an update regarding status of Corporate client assistance requests.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/12/2007	Review of client assistance received to date and prior year workpapers to plan audit testing strategy.	3.4			A1
Boehm	Michael J.	MJB	Manager	11/12/2007	DPSS - Review of DPSS interim substantive workpapers.	1.4			A1
Cash	Kevin L.	KLC	Partner	11/12/2007	Conference call with J. Piazza, B. Garvey, M. Zevari and S. Pacella re ITGC status update and results of IA Testing.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	11/12/2007	Finished Inactive03 analysis and sent workpapers to A. Ranney accordingly.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	11/12/2007	Met with J. Krueger to go over the program change and logical access testing for DGL application review comments.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	11/12/2007	Met with J. Krueger to go over the program change and logical access testing for Packard application review comments.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	11/12/2007	Met with J. Krueger to go over the program change and logical access testing for IT2/Integra-T application review comments.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	11/12/2007	Met with J. Krueger to go over the program change and logical access testing for Hyperion application review comments.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	11/12/2007	Met with J. Krueger to go over the program change and logical access testing for Workstream application review comments.	1.3			A1

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Ciungu	Roxana M.	RMC	Staff	11/12/2007	Met with J. Krueger to go over the program change and logical access testing for eTBR application review comments.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	11/12/2007	Met with D. Huffman to go over SAP walkthrough and testing review comments.	2.1			A1
Craig	Tashawna N.	TNC	Staff	11/12/2007	Powertrain: Met with O. Saimoua of E&Y to discuss status of Interim testing procedures	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/12/2007	Powertrain - Met with G. Halleck to discuss Tooling Open Items.	1.2			A1
Craig	Tashawna N.	TNC	Staff	11/12/2007	Powertrain - Performed Interim Audit procedures for Inventory	2.6			A1
Craig	Tashawna N.	TNC	Staff	11/12/2007	Powertrain - Performed Interim Testing procedures for Tooling Accounts	5.2			A1
Hegelmann	Julie Ann	JAH	Manager	11/12/2007	YE - Planning - 404 - Discussion with C. Tosto and M. Jones to getting started on 404 testing for quarterly processes.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/12/2007	YE - Planning - work with M. Jones to revise and update year end workplan.	1.3			A1
Horner	Kevin John	KJH	Senior	11/12/2007	Review of corporate audit responsibilities.	0.6			A1
Horner	Kevin John	KJH	Senior	11/12/2007	E&S Audit: meeting with E. Marold to discuss questions on tooling testing.	0.4			A1
Horner	Kevin John	KJH	Senior	11/12/2007	E&S Audit: meeting with M. Zinger to answer questions on inventory testing and discuss status of review notes.	0.9			A1
Horner	Kevin John	KJH	Senior	11/12/2007	E&S Audit: completed testing templates for inventory cycle controls.	3.4			A1
Horner	Kevin John	KJH	Senior	11/12/2007	E&S Audit: worked on testing of inventory cycle controls.	3.9			A1
Huffman	Derek T.	DTH	Senior	11/12/2007	Review of SAP walkthroughs	1.6			A1
Huffman	Derek T.	DTH	Senior	11/12/2007	Review of SAP program change and operations testing	1.9			A1
Huffman	Derek T.	DTH	Senior	11/12/2007	Review of SAP logical access testing	2.6			A1
Jones	Mathew S.	MSJ	Executive Director	11/12/2007	Meet with J. Hegelmann to review and finalize 2007 audit program for tax	1.2			A1
Kearns	Matthew R.	MRK	Manager	11/12/2007	Powertrain - Assisting E&Y staff members with interim audit procedures.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/12/2007	Meeting with B. Welsh in preparation for the European interim closing meeting.	1.2			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/12/2007	European Interim Closing meetings. In attendance, M. Messina, K. Asher, B. Welsh, M. Gyrc and various Delphi and E&Y European teams.	6.4			A1
Krueger	John C.	JCK	Senior Manager	11/12/2007	IT General Controls Testing Review - Logical Access - eTBR, DGL, Hyperion, Integra-T, IT2, Packard, and Workstream	8.1			A1
Marold	Erick W.	EWM	Senior	11/12/2007	Met with S. Sheckell to discuss status of warranty accruals related to incurred but not recorded estimates.	0.9			A1
Marold	Erick W.	EWM	Senior	11/12/2007	Met with J. Montgomery to discuss the preliminary results of her meetings with the divisions related to accounting for incurred by not recorded warranty expenses.	1.3			A1
Marold	Erick W.	EWM	Senior	11/12/2007	E&S Audit - Performed procedures related to special tools balances as it relates to 2007 capital expenditures for special tools.	2.3			A1
Miller	Nicholas S.	NSM	Manager	11/12/2007	Preparation of open items listing to monitor with the SOX group.	1.3			A1
Miller	Nicholas S.	NSM	Manager	11/12/2007	Review of controls test results for the Packard engagement.	1.2			A1
Pacella	Shannon M.	SMP	Manager	11/12/2007	Email correspondence with Internal Audit regarding report testing and status of Brazil testing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	11/12/2007	Meeting with Internal audit to discuss report testing and additional testing required for SAP.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/12/2007	Discussion with R. Ciungu regarding questions on review comments given.	0.4			A1
Pacella	Shannon M.	SMP	Manager	11/12/2007	Prepare meeting materials for weekly IT SOX update meeting.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/12/2007	Review testing workpapers in GAMx.	1.5			A1
Pacella	Shannon M.	SMP	Manager	11/12/2007	Attend weekly IT SOX Update meeting. Attendees: K. Cash, M. Zaveri, J. Piazza and B. Garvey.	1.7			A1
Pochmara	Rose Christine	RCP	Staff	11/12/2007	DPSS: Cleared review items from M. Boehm for Allowance and Warranty reserves.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/12/2007	DPSS: Guidance from E.R. Simpson on completing interim audit procedures on the DPSS engagement.	0.6			A1

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Pochmara	Rose Christine	RCP	Staff	11/12/2007	DPSS: Met with E. Medina for inventory cut-off issues and to receive documents for our testing.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/12/2007	DPSS: Met with R. Nedadur to discuss inventory testing of controls.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	11/12/2007	DPSS: Cleared review items from M. Boehm for test of controls.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/12/2007	DPSS: Cleared review items from M. Boehm for AR and Alternative AR procedures.	1.0			A1
Pochmara	Rose Christine	RCP	Staff	11/12/2007	DPSS: Tied out prior year sales activity to our analysis for the Cuneo E&O reserve calculation.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	11/12/2007	DPSS: Inventory cut-off documentation.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	11/12/2007	DPSS: Test of controls for inventory cycle.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/12/2007	Signing off on planning items in GAMx and cleaning up engagement file.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/12/2007	Making revisions to the pension audit program and generating the PASSA for partner review.	5.5			A1
Ranney	Amber C.	ACR	Senior	11/12/2007	Preparing a preliminary agenda for the Delphi post-interim event.	0.5			A1
Rothmund	Mario Valentin	MVR	Senior	11/12/2007	Prepared overview of inventory reserves (Productive/non productive) at AHG	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/12/2007	Performed audit of the warranty reserve at AHG, including vouching of payments and review of settlement agreements.	1.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/12/2007	AHG - Further discussed/reviewed analysis of other warranty items with L. Maynarich to validate reasonableness of accrual.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/12/2007	Attended a meeting with M. Hatzfeld to discuss reserve testing approach related to the AHG division.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/12/2007	Attended a meeting with M. Kloss to walk through the WIP/ Fixed Adjustment Calculation at the Powertrain and AHG division.	2.2			A1
Saimoua	Omar Issam	OIS	Senior	11/12/2007	Powertrain - Met with N. Yang to discuss the progression of the audit work related to Reserve accounts.	0.5			A1

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Saimoua	Omar Issam	OIS	Senior	11/12/2007	Powertrain - Met with S. Craig to discuss the progression of the audit procedures related to tooling.	0.8			A1
Saimoua	Omar Issam	OIS	Senior	11/12/2007	Powertrain - Met with M. Kearns and M. Hatzfeld to discuss audit procedures and testing strategies related to different accounts.	2.1			A1
Saimoua	Omar Issam	OIS	Senior	11/12/2007	Powertrain - Met with M. Kloss to discuss Inventory open items and understanding of supporting documents.	2.3			A1
Saimoua	Omar Issam	OIS	Senior	11/12/2007	Powertrain - Met with G. Halleck to discuss Tooling open Items and audit requests.	2.4			A1
Saimoua	Omar Issam	OIS	Senior	11/12/2007	Powertrain - Performed audit related procedures on Inventory valuation.	4.1			A1
Sheckell	Steven F.	SFS	Partner	11/12/2007	Review PASSA's for planning.	1.5			A1
Sheckell	Steven F.	SFS	Partner	11/12/2007	Review pension and OPEB plans for 2007 year-end	1.2			A1
Sheckell	Steven F.	SFS	Partner	11/12/2007	D. Bayles update meeting.	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	11/12/2007	DPSS: Discussed cut-off for API with client.	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/12/2007	DPSS: Documented VE E&O reserves	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/12/2007	DPSS: Followed-up on review notes and open items with client.	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/12/2007	DPSS: Discussed physical inventory adjustment with client and documented accordingly.	2.5			A1
Simpson	Emma-Rose S.	ESS	Senior	11/12/2007	DPSS: Reviewed staffs work.	2.6			A1
Simpson	Jamie	JS	Senior Manager	11/12/2007	Review and respond to email from A. Bianco regarding customer master file testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/12/2007	Review of Delphi emails relating to internal controls.	1.1			A1
Tosto	Cathy I.	CIT	Partner	11/12/2007	Discuss year-end procedures with M. Jones.	0.9			A1
Xie	Wei	WX	Staff	11/12/2007	Set up E&Y's independent projections for Delphi's reserve review as of 9/30/2007	5.9			A1
Yang	Jinglu	JY	Senior	11/12/2007	Powertrain - discussion with G. Beretta regarding warranty reserve.	0.3			A1
Yang	Jinglu	JY	Senior	11/12/2007	Powertrain -discussion with O. Saimoua and M. Kearns regarding audit issues.	0.6			A1
Yang	Jinglu	JY	Senior	11/12/2007	Powertrain -working on AR reserve	1.1			A1
Yang	Jinglu	JY	Senior	11/12/2007	Powertrain -working on GAMx for documentation	1.1			A1
Yang	Jinglu	JY	Senior	11/12/2007	Powertrain -discussion with C. Ferber regarding property tax adjustment.	2.2			A1

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Yang	Jinglu	JY	Senior	11/12/2007	Powertrain -working on property tax reasonableness test	3.7			A1
Zinger	Miriam R.	MRZ	Staff	11/12/2007	DPSS - Cuneo inventory observation documentation	2.7			A1
Zinger	Miriam R.	MRZ	Staff	11/12/2007	E&S - Bill of Materials walkthrough documentation.	1.4			A1
Zinger	Miriam R.	MRZ	Staff	11/12/2007	E&S - Finished Goods Cost Component analysis	2.7			A1
Zinger	Miriam R.	MRZ	Staff	11/12/2007	E&S - Finished Goods Cost component schedule, FG vs. cost of goods sold analysis, and update of documentation in GAMx accordingly.	2.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Correspondence with N. Miller regarding ARMS Reconciliation Template.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Preparation of Total Hours by Division through October 07 - Thermal.xls per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Coordination of Delphi AWS Team Server transfer.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Correspondence with J. Simpson and A. Krabill regarding Audit Committee Books - Preparation.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Correspondence with V. Lane regarding E&Y New space.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Discussion/research regarding Delphi locations city and country request from C. Greenwell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Assisting V. Lane with administrative transition.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Work on Cash Confirmations tracking per N. Miller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Correspondence/research regarding authorization of EY Online/GAAIT Access - J. Williams.	0.4			A1

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Asher	Kevin F.	KFA	Partner	11/13/2007	Delphi European interim closing meetings on audit status and related accounting and auditing matters	8.2			A1
Boehm	Michael J.	MJB	Manager	11/13/2007	Met with P. Sturkenboom to discuss status of interim client assistance request.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/13/2007	Coordination of AP CAAT procedures with N. Miller, E. Marold and R. Ciungu.	1.1			A1
Boehm	Michael J.	MJB	Manager	11/13/2007	Review of client assistance received to date and prior year workpapers to plan audit testing strategy.	1.5			A1
Boehm	Michael J.	MJB	Manager	11/13/2007	DPSS Audit - Discussed Cuneo cycle count procedures documentation with M. Zinger.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/13/2007	DPSS - Review of DPSS interim substantive workpapers.	1.7			A1
Boehm	Michael J.	MJB	Manager	11/13/2007	Met with R. Reimink and A. Kulikowski to discuss year end closing calendar, timing, etc.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	11/13/2007	Met with P. Long to import accounts payable file into ACL.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	11/13/2007	Meeting with N. Miller, M. Boehm and E. Marold to discuss accounts payable CAAT approach.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	11/13/2007	Created table structure for the account payable file in ACL and created total by plan code file for the audit team.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	11/13/2007	Converted 1410 DGL trial balance for 12/31/06 to SAP accounts trial balance.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	11/13/2007	Cleared review comments for SAP logical access testing.	2.6			A1
Ciungu	Roxana M.	RMC	Staff	11/13/2007	Cleared review comments for SAP walkthrough.	3.3			A1
Craig	Tashawna N.	TNC	Staff	11/13/2007	Powertrain: Met with O. Saimoua of E&Y to discuss status of Interim testing procedures	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/13/2007	Powertrain - Met with G. Halleck to discuss Tooling Open Items.	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/13/2007	Powertrain - Performed Interim Audit procedures for Inventory	2.8			A1
Craig	Tashawna N.	TNC	Staff	11/13/2007	Powertrain - Met with M. Hatzfeld, O. Saimoua, M. Kearns, and G. Halleck to discuss status of Interim audit procedures for Tooling Accounts.	3.4			A1

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Gerber	Katherine A.	KAA	Senior	11/13/2007	Thermal - Review tooling amortization true-up schedules.	0.2			A1
Gerber	Katherine A.	KAA	Senior	11/13/2007	Thermal - Preparation of interim tooling analytics.	1.7			A1
Hegelmann	Julie Ann	JAH	Manager	11/13/2007	YE - Planning - correspondence to M. Jones re: budget and client assistance list for review and discussion.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/13/2007	404 - Correspond with C. Smith re: directions for starting 404 testing for quarterly procedures.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	11/13/2007	YE - Planning - revise workplan into format for GAMx for audit team	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	11/13/2007	YE - Planning - work on finalizing budget for year end work to be performed	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	11/13/2007	YE - Planning - Prepare year end client assistance list	3.2			A1
Horner	Kevin John	KJH	Senior	11/13/2007	Meeting with M. Boehm to discuss corporate audit procedures for accrued liabilities, intangibles, and liabilities subject to compromise.	0.7			A1
Horner	Kevin John	KJH	Senior	11/13/2007	Review of interim trial balance in preparation of corporate interim audit procedures.	0.8			A1
Horner	Kevin John	KJH	Senior	11/13/2007	E&S Audit: completed review and documentation of management's testing of internal controls.	3.9			A1
Horner	Kevin John	KJH	Senior	11/13/2007	E&S Audit: completed testing and documentation for specific warranty reserve.	3.9			A1
Kearns	Matthew R.	MRK	Manager	11/13/2007	Powertrain - Assisting E&Y staff members with interim audit procedures.	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2007	European Interim Closing meetings. In attendance, M. Messina, K. Asher, B. Welsh, M. Gyrc and various Delphi and E&Y European teams.	8.2			A1
Krueger	John C.	JCK	Senior Manager	11/13/2007	IT General Controls Testing Review - Logical Access - eTBR, DGL, Hyperion, Integra-T, IT2, Packard, and Workstream	7.9			A1
Marold	Erick W.	EWM	Senior	11/13/2007	E&S Audit - Performed testing for special tools related to 2007 reimbursement activity.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/13/2007	Call with R. Ciungu, M. Boehm and E. Marold to discuss the requirements for the AP CAAT.	0.5			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/13/2007	Review of controls test results for the Packard engagement.	1.8			A1
Pacella	Shannon M.	SMP	Manager	11/13/2007	Discussion with R. Ciungu regarding questions on review comments given.	0.5			A1
Pacella	Shannon M.	SMP	Manager	11/13/2007	Review testing workpapers in GAMx.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/13/2007	DPSS: Met with R. Nedadur to discuss inventory testing of controls.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	11/13/2007	DPSS: Guidance from E.R. Simpson on completing interim audit procedures on the DPSS division.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/13/2007	DPSS: Met with Ed Medina for inventory cut-off issues and to receive documents for our testing.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/13/2007	DPSS: Tied out prior year sales activity to our analysis for the Cuneo E&O reserve calculation.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	11/13/2007	DPSS: Compiled a list of open items in GAMx, including open sign-offs needed for all interim substantive procedures.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	11/13/2007	DPSS: Inventory cut-off documentation.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	11/13/2007	DPSS: Cuneo E&O reserve calculation analysis and documentation.	2.2			A1
Ranney	Amber C.	ACR	Senior	11/13/2007	Signing off on planning items in GAMx and cleaning up engagement file.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/13/2007	Reviewing Corporate trial balance to ensure all audit requests were made.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/13/2007	Discussing testing strategy over pension plan assets with S. Sheckell and J. Simpson.	0.6			A1
Ranney	Amber C.	ACR	Senior	11/13/2007	Conference call with S. Burger, J. Simpson & GMAM to discuss testing of pension plan assets.	1.2			A1
Ranney	Amber C.	ACR	Senior	11/13/2007	Making revisions to the pension audit program and generating the PASSA for partner review.	2.3			A1
Ranney	Amber C.	ACR	Senior	11/13/2007	Meeting with J. Heikkila, J. Volek, M. Boehm & J. Simpson to discuss status of interim audit requests for Corporate HQ.	1.2			A1
Rasmussen	Kyle M.	KMR	Staff	11/13/2007	Working on Derivative confirmations	1.0			A1
Rothmund	Mario Valentin	MVR	Senior	11/13/2007	AHG - Performed liabilities subject to compromise audit.	0.9			A1

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Rothmund	Mario Valentin	MVR	Senior	11/13/2007	AHG - Follow-up with L. Maynarich to walk through the entries that AHG performs.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/13/2007	Prepared overview of inventory reserves (Productive/non productive) at AHG	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/13/2007	Performed AHG AR Reserve analysis and compared to the Powertrain workpapers	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/13/2007	Performed audit of the warranty reserve at AHG, including vouching of payments and review of settlement agreements.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/13/2007	AHG - Further discussed/reviewed analysis of other warranty items with L. Maynarich to validate reasonableness of accrual.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/13/2007	Attended a meeting with S. Sheckell, M. Hatzfeld, M. Kearns, and O. Saimoua to discuss Powertrain audit approach.	1.2			A1
Saimoua	Omar Issam	OIS	Senior	11/13/2007	Powertrain - Met with N. Yang to discuss the progression of the audit work related to Reserve accounts.	0.4			A1
Saimoua	Omar Issam	OIS	Senior	11/13/2007	Powertrain - Met with S. Craig to discuss the progression of the audit procedures related to tooling.	1.1			A1
Saimoua	Omar Issam	OIS	Senior	11/13/2007	Powertrain - Met with M. Kearns and M. Hatzfeld to discuss audit procedures and testing strategies related to different accounts.	1.5			A1
Saimoua	Omar Issam	OIS	Senior	11/13/2007	Powertrain - Met with M. Kloss to discuss Inventory open items and understanding of supporting documents.	2.1			A1
Sheckell	Steven F.	SFS	Partner	11/13/2007	Review year-end calendar and coordination activities	1.4			A1
Sheckell	Steven F.	SFS	Partner	11/13/2007	Review PASSA's for planning.	1.6			A1
Sheckell	Steven F.	SFS	Partner	11/13/2007	Review international accounting topics	2.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/13/2007	DPSS: Explained testing to staff	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/13/2007	DPSS: Discussed physical inventory adjustment with client and documented	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/13/2007	DPSS: Reviewed staffs work.	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/13/2007	DPSS: Obtained detail of Cuneo and selected sample for testing (including recon of detail).	2.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/13/2007	DPSS: Documented VE E&O reserves.	3.2			A1
Simpson	Jamie	JS	Senior Manager	11/13/2007	Discussion with M. Boehm and E. Marold regarding AP CAAT testing.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/13/2007	Preparation of December Audit Committee materials.	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/13/2007	Discussion with K. Coleman and J. Volek regarding interim requests.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/13/2007	Discussion with P. Sturkenboom, M. Boehm, A. Ranney and J. Heikkila regarding interim audit request status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/13/2007	Conf call with S. Burger, A. Ranney and GMAM to discuss testing of pension assets.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/13/2007	Discussion with S. Sheckell and A. Ranney regarding pension asset testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/13/2007	Discussion with A. Ranney regarding pension/OPEB PASSA.	1.2			A1
Xie	Wei	WX	Staff	11/13/2007	Set up E&Y's independent projections for Delphi's reserve review as of 9/30/2007	4.1			A1
Yang	Jinglu	JY	Senior	11/13/2007	Powertrain -discussion with O. Saimoua and M. Kearns regarding audit issues.	0.3			A1
Yang	Jinglu	JY	Senior	11/13/2007	Powertrain - discussion with G. Beretta regarding warranty reserve.	1.1			A1
Yang	Jinglu	JY	Senior	11/13/2007	Powertrain - working on GAMx for documentation	1.2			A1
Yang	Jinglu	JY	Senior	11/13/2007	Powertrain - working on investment - joint venture equity income true-up	1.3			A1
Yang	Jinglu	JY	Senior	11/13/2007	Powertrain - discussion with C. Ferber regarding property tax adjustment.	1.8			A1
Yang	Jinglu	JY	Senior	11/13/2007	Powertrain - working on property tax reasonableness test	3.8			A1
Zinger	Miriam R.	MRZ	Staff	11/13/2007	DPSS - Cuneo cycle count- documentation and tie out of test counts	2.6			A1
Zinger	Miriam R.	MRZ	Staff	11/13/2007	E&S - Cycle count variance analysis and follow-up with D. Peebles.	4.1			A1
Zinger	Miriam R.	MRZ	Staff	11/13/2007	E&S - Finished Goods vs. Cost of Goods Sold- Hyperion queries and update of documentation and GAMx accordingly..	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2007	Correspondence with B. Hamblin regarding Delphi Payments.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2007	Correspondence with J. Simpson, V. Lane and A. Krabill regarding Audit Committee Books - Preparation.	0.4			A1

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Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/14/2007	Correspondence with J. Hegelmann and V. Lane regarding tax move to new space.	0.6			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/14/2007	Assisting V. Lane with administrative transition.	1.1			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/14/2007	Work on resending Cash Confirmations per N. Miller.	0.7			A1
Asher	Kevin F.	KFA	<b>Partner</b>	11/14/2007	Delphi European interim closing meetings on audit status and related accounting and auditing matters	5.4			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/14/2007	Call with J. Krueger to discuss the review comments for Corporate Datacenter testing.	0.7			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/14/2007	Call with S. Pacella regarding review comments received from J. Krueger.	0.7			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/14/2007	Call with D. Huffman to discuss SAP walkthrough review comments.	0.8			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/14/2007	Cleared review comments for eTBR testing.	1.1			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/14/2007	Finalized SAP walkthrough and sent it to D. Huffman for review.	1.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/14/2007	Cleared review comments for DGL testing.	2.3			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/14/2007	Cleared review comments for Hyperion testing.	2.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/14/2007	Powertrain: Met with O. Saimoua of E&Y to discuss status of Interim testing procedures	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/14/2007	Powertrain - Met with G. Halleck to discuss Tooling Open Items	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/14/2007	Powertrain - Met with M. Santana to discuss Inventory Open Items.	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/14/2007	Powertrain - Performed Interim Audit procedures for Inventory	3.2			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	11/14/2007	Powertrain - Performed Interim Testing procedures for Tooling Accounts	5.2			A1
Hegelmann	Julie Ann	JAH	<b>Manager</b>	11/14/2007	YE - 404 - Start developing test steps for testing controls for U.S. tax processes.	1.2			A1
Horner	Kevin John	KJH	<b>Senior</b>	11/14/2007	Meeting with M. Zinger to walkthrough liabilities subject to compromise and intangibles testing for corporate.	1.3			A1
Horner	Kevin John	KJH	<b>Senior</b>	11/14/2007	E&S Audit: meeting with A. Ranney to discuss accounts receivable aging buckets differences.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	11/14/2007	E&S Audit: completed detailed review of liabilities subject to compromise.	0.9			A1
Horner	Kevin John	KJH	Senior	11/14/2007	E&S Audit: updated GAMx for file for results of interim substantive procedures.	1.9			A1
Huffman	Derek T.	DTH	Senior	11/14/2007	Discussion of SAP review comments with R. Ciungu	0.3			A1
Kearns	Matthew R.	MRK	Manager	11/14/2007	AHG - Assisting staff member with 9/30/07 interim audit procedures.	3.4			A1
Kearns	Matthew R.	MRK	Manager	11/14/2007	Powertrain - Assisting E&Y staff members with interim audit procedures.	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2007	Communication with various international teams regarding 2007 fee and instruction questions.	3.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2007	Meeting with M. Messina to discuss 2006 fee issues overages related to Hungary and Luxembourg statutory accounts.	2.1			A1
Marold	Erick W.	EWM	Senior	11/14/2007	Performed a peer analysis for Delphi as it relates to their warranty reserve.	1.4			A1
Miller	Nicholas S.	NSM	Manager	11/14/2007	Review of controls test results for the Packard engagement.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	11/14/2007	Thermal-Reviewed and updated thermal workpapers.	2.1			A1
Pacella	Shannon M.	SMP	Manager	11/14/2007	Discussion with R. Ciungu regarding questions on review comments given.	0.6			A1
Ranney	Amber C.	ACR	Senior	11/14/2007	Signing off on planning items in GAMx and cleaning up engagement file.	3.6			A1
Ranney	Amber C.	ACR	Senior	11/14/2007	Meeting with S. Kappler to discuss healthcare accrual audit requests.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/14/2007	Walking through accrued payroll account reconciliations with J. Simpson.	1.2			A1
Ranney	Amber C.	ACR	Senior	11/14/2007	Creating a client assistance request list to for GMAM for testing of Delphi's pension assets.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/14/2007	Dayton-Reconciling AR aging recalculation differences to SAP.	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	11/14/2007	Working on Derivative confirmations	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/14/2007	Performed audit of the warranty reserve at AHG, including vouching of payments and review of settlement agreements.	1.8			A1

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Saimoua	Omar Issam	OIS	Senior	11/14/2007	Powertrain - Met with N. Yang to discuss the progression of the audit work related to Reserve accounts.	0.6			A1
Saimoua	Omar Issam	OIS	Senior	11/14/2007	Powertrain - Met with G. Halleck to discuss Tooling open Items and audit requests.	2.3			A1
Saimoua	Omar Issam	OIS	Senior	11/14/2007	Powertrain - Met with M. Kearns and M. Hatzfeld to discuss audit procedures and testing strategies related to different accounts.	2.6			A1
Saimoua	Omar Issam	OIS	Senior	11/14/2007	Powertrain - Met with M. Kloss to discuss Inventory open items and understanding of supporting documents.	2.4			A1
Saimoua	Omar Issam	OIS	Senior	11/14/2007	Powertrain - Met with S. Craig to discuss the progression of the audit procedures related to tooling.	2.5			A1
Sheckell	Steven F.	SFS	Partner	11/14/2007	Review fees for 2007 audit	0.6			A1
Sheckell	Steven F.	SFS	Partner	11/14/2007	Review year-end calendar and coordination activities	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/14/2007	DPSS: Transferred workpapers to corporate.	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	11/14/2007	DPSS: Followed-up on review notes and open items with client.	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/14/2007	DPSS: Documented Cuneo reserve	3.6			A1
Simpson	Jamie	JS	Senior	11/14/2007	Discussion with A. Ranney regarding ACS payroll reconciliations.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/14/2007	Preparation of December Audit Committee book.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/14/2007	Review of GAMx and signoffs for Q3 audit steps.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/14/2007	Discussion with A. Ranney regarding pension PASSA.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/14/2007	Review of FAS 157 and alternative investment audit guidance relative to Delphi's pension assets.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/14/2007	Discussion with H. Aquino regarding audit team move.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/14/2007	Discussion with M. Rothmund regarding Thermal status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/14/2007	Review of Thermal open items for interim audit.	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/14/2007	Discuss Germany audit scope with German team.	0.3			A1

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Tosto	Cathy I.	CIT	Partner	11/14/2007	Discuss planning for year-end audit with J. Hegelmann and M. Jones.	0.4			A1
Yang	Jinglu	JY	Senior	11/14/2007	Powertrain - discussion with G. Beretta regarding warranty reserve.	0.3			A1
Yang	Jinglu	JY	Senior	11/14/2007	Powertrain -discussion with O. Saimoua and M. Kearns regarding audit issues.	0.4			A1
Yang	Jinglu	JY	Senior	11/14/2007	Powertrain -working on investment - joint venture equity income true-up	0.4			A1
Yang	Jinglu	JY	Senior	11/14/2007	Powertrain -working on liabilities subject to compromise.	0.7			A1
Yang	Jinglu	JY	Senior	11/14/2007	Powertrain -working on test of control performed by Delphi SOX team.	1.1			A1
Yang	Jinglu	JY	Senior	11/14/2007	Powertrain -discussion with C. Ferber regarding property tax adjustment.	1.2			A1
Yang	Jinglu	JY	Senior	11/14/2007	Powertrain -working on property tax reasonableness test	2.1			A1
Yang	Jinglu	JY	Senior	11/14/2007	Powertrain -working on warranty reserve analysis	3.3			A1
Zinger	Miriam R.	MRZ	Staff	11/14/2007	Testing of the intangible Assets rollforward	2.1			A1
Zinger	Miriam R.	MRZ	Staff	11/14/2007	Liabilities subject to Compromise- lead sheets and rollforward-investigation for support	3.6			A1
Zinger	Miriam R.	MRZ	Staff	11/14/2007	DPSS - Cuneo cycle count- variance report investigation	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/15/2007	Correspondence with S. Sheckell regarding ARMS Reconciliation Template; update accordingly.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/15/2007	Preparation of Total Hours by Division through October 07 - Interiors per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/15/2007	Meeting coordination regarding Delphi Global Audit Quality Review Results Discussion.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/15/2007	Coordination of Delphi move with V. Lane.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/15/2007	Correspondence with A. Krabill regarding Domestic/International Delphi Locations - City and Country request from C. Greenwell.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/15/2007	Discussed staffing conflicts on Steering division with M. Kearns.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/15/2007	Resolved divisional staffing conflicts for interim wrap-up and year-end procedures.	1.3			A1
Boehm	Michael J.	MJB	Manager	11/15/2007	DPSS Audit - Discussed Cuneo cycle count procedures documentation with M. Zinger.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/15/2007	DPSS - Review of DPSS interim substantive workpapers.	3.1			A1
Ciungu	Roxana M.	RMC	Staff	11/15/2007	Created accounts payable CAAT scripts in ACL.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	11/15/2007	Cleared review comments for DGL testing.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	11/15/2007	Cleared review comments for Workstream testing.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	11/15/2007	Cleared review comments for IT2/Integra-T testing.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	11/15/2007	Cleared review comments for eTBR testing.	2.2			A1
Ciungu	Roxana M.	RMC	Staff	11/15/2007	Cleared review comments for Hyperion testing.	2.4			A1
Craig	Tashawna N.	TNC	Staff	11/15/2007	Powertrain: Met with O. Saimoua of E&Y to discuss status of Interim testing procedures	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/15/2007	Powertrain - Met with G. Halleck to discuss Tooling Open Items.	0.6			A1
Craig	Tashawna N.	TNC	Staff	11/15/2007	Powertrain - Met with M. Santana to discuss Inventory Open Items.	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/15/2007	Powertrain - Performed Interim Audit procedures for Inventory	3.2			A1
Craig	Tashawna N.	TNC	Staff	11/15/2007	Powertrain - Performed Interim Testing procedures for Tooling Accounts	5.2			A1
Gerber	Katherine A.	KAA	Senior	11/15/2007	Thermal - Prepare open items listing for interim tooling testing.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	404 - Correspondence with C. Smith re: draft of 404 results template.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	YE - Planning - discuss Other Taxes workset with M. Jones.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	YE - Planning - discuss with A. Ranney the E&Y workplan contains all GAMx pre-populated worksteps.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	404 - Discuss with C. Smith and M. Jones process for getting started and workplan for Q3 testing	0.3			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	YE - Planning - discussion with C. Tosto and C. Smith re: client timing and process for tax basis balance sheets.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	YE - Planning - review GAMx tax work steps and compare to E&Y drafted workplan to ensure the E&Y plan contains all worksteps included in the pre-populated GAMx workplan	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	404 - Start preparing work template to capture test results	1.3			A1
Horner	Kevin John	KJH	Senior	11/15/2007	Meeting with M. Zinger and M. Boehm to discuss questions on intangibles and liabilities subject to compromise testing.	0.7			A1
Horner	Kevin John	KJH	Senior	11/15/2007	E&S Audit: sent request to G. Pham for explanation of accounts receivable aging differences.	0.3			A1
Horner	Kevin John	KJH	Senior	11/15/2007	E&S Audit: conference call with C. Riedl and B. Dockemeyer to discuss supporting documentation for warranty payment testing.	0.4			A1
Horner	Kevin John	KJH	Senior	11/15/2007	E&S Audit: meeting with E. Marold to discuss fixed asset additions testing.	0.4			A1
Horner	Kevin John	KJH	Senior	11/15/2007	E&S Audit: meeting with M. Rothmund to discuss inventory capitalization for E&S plant that is part of AHG division.	0.4			A1
Horner	Kevin John	KJH	Senior	11/15/2007	E&S Audit: completed documentation for testing of revenue cycle test of controls.	1.4			A1
Horner	Kevin John	KJH	Senior	11/15/2007	E&S Audit: worked on fixed asset substantive audit procedures.	1.8			A1
Kearns	Matthew R.	MRK	Manager	11/15/2007	Powertrain - Meeting with J. Brooks to discuss 9/30/07 warranty reserves as part of the interim audit procedures.	0.9			A1
Kearns	Matthew R.	MRK	Manager	11/15/2007	Powertrain - Meeting with J. Brooks to discuss 9/30/07 interim audit open items list.	1.3			A1
Kearns	Matthew R.	MRK	Manager	11/15/2007	Powertrain - Reviewing 9/30/07 open items list and status.	1.6			A1
Kennedy	Gareth L.	GLK	Manager	11/15/2007	Actuarial Review of Self-insured Liabilities	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/15/2007	Finalization of 2007 audit fees for several countries.	2.2			A1
Marold	Erick W.	EWM	Senior	11/15/2007	Met with J. Simpson and S. Sheckell to discuss the preparation of the December 2007 Audit Committee presentation.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	11/15/2007	Prepared the first draft of the December 2007 Audit Committee presentation.	2.3			A1
Marold	Erick W.	EWM	Senior	11/15/2007	Confirmed intercompany trade accounts for E&Y Mexico as it relates to their statutory audit procedures.	1.4			A1
Marold	Erick W.	EWM	Senior	11/15/2007	Met with TSRS to discuss the 2007 AP CAAT and procedures related to 2007 cash disbursement activity.	1.3			A1
Miller	Nicholas S.	NSM	Manager	11/15/2007	Sign-off on various planning objects within the GAMx file.	1.4			A1
Pacella	Shannon M.	SMP	Manager	11/15/2007	Discussion with R. Ciungu regarding questions on review comments given.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/15/2007	Uploaded workpapers into GAMx and associated steps to documents.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/15/2007	Met with G. Kipman for Fidelity data testing information.	0.5			A1
Pochmara	Rose Christine	RCP	Staff	11/15/2007	Guidance from A. Ranney regarding participant Fidelity data testing.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	11/15/2007	Tested Fidelity files with SAP data for special attrition program employees.	2.8			A1
Pochmara	Rose Christine	RCP	Staff	11/15/2007	Tested Fidelity files with SAP data.	3.8			A1
Pochmara	Rose Christine	RCP	Staff	11/15/2007	DPSS: Went over review notes for open items. Compiled a client assistance list as well as sending emails to DPSS employees following up on previous requests.	0.6			A1
Ranney	Amber C.	ACR	Senior	11/15/2007	Adding the tax program to GAMx.	0.9			A1
Ranney	Amber C.	ACR	Senior	11/15/2007	Conference call with J. Simpson and G. Kennedy to discuss workers' compensation audit procedures.	0.6			A1
Ranney	Amber C.	ACR	Senior	11/15/2007	Walking through participant data testing questions with R. Pochmara.	0.9			A1
Ranney	Amber C.	ACR	Senior	11/15/2007	Researching audit procedures to test alternative investments (pension assets).	1.2			A1
Ranney	Amber C.	ACR	Senior	11/15/2007	Obtaining and organizing audit support for the healthcare accrual.	1.4			A1
Ranney	Amber C.	ACR	Senior	11/15/2007	Performing audit procedures to test corporate employee cost balances.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	11/15/2007	Audited the inventory capitalization analysis of the AHG division. Audit included follow-up to investigate period cost that have been added back to the calculation.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/15/2007	Performed review of inventory reserve (Productive/non-productive) at Powertrain.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/15/2007	Audited the 2007 inventory capitalization for the Powertrain division.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/15/2007	Thermal - Documented the resolution of the Lockport Cut-off issue.	0.9			A1
Saimoua	Omar Issam	OIS	Senior	11/15/2007	Powertrain - Met with N. Yang to discuss the progression of the audit work related to Reserve accounts.	0.7			A1
Saimoua	Omar Issam	OIS	Senior	11/15/2007	Powertrain - Met with S. Craig to discuss the progression of the audit procedures related to tooling.	1.6			A1
Saimoua	Omar Issam	OIS	Senior	11/15/2007	Powertrain - Met with M. Kearns and M. Hatzfeld to discuss audit procedures and testing strategies related to different accounts.	2.3			A1
Saimoua	Omar Issam	OIS	Senior	11/15/2007	Powertrain - Met with M. Kloss to discuss Inventory open items and understanding of supporting documents.	3.1			A1
Saimoua	Omar Issam	OIS	Senior	11/15/2007	Powertrain - Performed audit related procedures on Inventory valuation.	3.1			A1
Sheckell	Steven F.	SFS	Partner	11/15/2007	Review fees for 2007 audit	1.4			A1
Sheckell	Steven F.	SFS	Partner	11/15/2007	Review international accounting topics	2.9			A1
Sheckell	Steven F.	SFS	Partner	11/15/2007	Review tax related topics for annual audit	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/15/2007	Discussion with E. Marold and S. Sheckell regarding December Audit Committee book.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/15/2007	Discussion with E. Marold regarding December Audit Committee book.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/15/2007	Discussion with M. Hatzfeld regarding warranty reserves.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/15/2007	Conf. call with A. Ranney and G. Kennedy regarding worker's compensation review.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/15/2007	Discussion with C. Tompkins regarding tooling SAP implementation issues at Thermal.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/15/2007	Review of interim Thermal workpapers.	1.3			A1
Smith	Carolyn E.	CES	Staff	11/15/2007	404 - Review of PBC framework	0.6			A1

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Smith	Carolyn E.	CES	Staff	11/15/2007	404 - Meeting w/ J. Hegelmann and M. Jones to discuss 404 progress.	0.7			A1
Tosto	Cathy I.	CIT	Partner	11/15/2007	Discuss domestic tax provision dry run, tax basis balance sheet approach and timing with J. Hegelmann and C. Smith.	0.8			A1
Yang	Jinglu	JY	Senior	11/15/2007	Powertrain -working on GAMx for documentation	0.6			A1
Yang	Jinglu	JY	Senior	11/15/2007	Powertrain -working on SOX internal control testing	0.8			A1
Yang	Jinglu	JY	Senior	11/15/2007	Powertrain -working on investment - joint venture equity income true-up	1.1			A1
Yang	Jinglu	JY	Senior	11/15/2007	Powertrain -discussion with J. Brooks regarding warranty reserve.	1.2			A1
Yang	Jinglu	JY	Senior	11/15/2007	Powertrain -working on test of control performed by Delphi SOX team	1.4			A1
Yang	Jinglu	JY	Senior	11/15/2007	Powertrain -working on warranty reserve analysis	2.2			A1
Yang	Jinglu	JY	Senior	11/15/2007	Powertrain -working on liabilities subject to compromise.	2.2			A1
Zinger	Miriam R.	MRZ	Staff	11/15/2007	Meeting with D. Kanopsky and K. Schaefer regarding liabilities subject to compromise	1.1			A1
Zinger	Miriam R.	MRZ	Staff	11/15/2007	Intangibles impairment analysis documentation and meeting with M. Boehm	1.2			A1
Zinger	Miriam R.	MRZ	Staff	11/15/2007	LSC review of accounts	2.6			A1
Zinger	Miriam R.	MRZ	Staff	11/15/2007	LSC tie-out of account recs and rollforwards	3.2			A1
Zinger	Miriam R.	MRZ	Staff	11/15/2007	DPSS - Cuneo tie out and review with M. Boehm.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2007	Work on tax fees incurred to date schedule per C. Tosto and J. Hegelmann.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/16/2007	Resolved divisional staffing conflicts for interim wrap-up and year-end procedures.	1.6			A1
Boehm	Michael J.	MJB	Manager	11/16/2007	Discussion of KDAC procedures with K. Horner and N. Miller.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/16/2007	DPSS - Review of DPSS interim substantive workpapers.	1.8			A1
Ciungu	Roxana M.	RMC	Staff	11/16/2007	Cleared review comments for Hyperion testing.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	11/16/2007	Cleared review comments for Workstream testing.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	11/16/2007	Cleared review comments for IT2/Integra-T testing.	2.2			A1
Craig	Tashawna N.	TNC	Staff	11/16/2007	Powertrain: Met with O. Saimoua of E&Y to discuss status of Interim testing procedures	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/16/2007	Powertrain - Performed Interim Testing procedures for Tooling Accounts	1.2			A1
Craig	Tashawna N.	TNC	Staff	11/16/2007	Powertrain - Performed Interim Audit procedures for Inventory	5.2			A1
Hegelmann	Julie Ann	JAH	Manager	11/16/2007	Correspondence with C. Tosto re: pre-approval billing summary	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	11/16/2007	Discussion with H Aquino re: pre-approval billing process for 2008.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	11/16/2007	YE - Planning - updates/revisions to foreign location audit program.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	11/16/2007	Review pre-approval billing summary prepared by H Aquino.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	11/16/2007	YE - Planning - Updates/revisions to client assistance list.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	11/16/2007	Ye - Planning - Discussion with M. Jones re: revisions or changes needed to foreign location workplan and client assistance list.	1.1			A1
Horner	Kevin John	KJH	Senior	11/16/2007	Meeting with N. Miller and M. Boehm to discuss testing procedures for corporate investments.	0.4			A1
Horner	Kevin John	KJH	Senior	11/16/2007	Reviewed accrued liabilities testing procedures.	1.2			A1
Horner	Kevin John	KJH	Senior	11/16/2007	E&S Audit: picked additional sample for fixed asset testing.	0.3			A1
Horner	Kevin John	KJH	Senior	11/16/2007	E&S Audit: call with B. Frost to discuss additional requests for fixed asset additions testing.	0.4			A1
Horner	Kevin John	KJH	Senior	11/16/2007	E&S Audit: worked on fixed asset additions and construction work in process testing.	3.6			A1
Jones	Mathew S.	MSJ	Executive Director	11/16/2007	Review and finalize client assistance package and international audit instructions with J. Hegelmann.	2.2			A1
Kearns	Matthew R.	MRK	Manager	11/16/2007	Powertrain - Assisting E&Y staff members with interim audit procedures.	1.3			A1

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Kearns	Matthew R.	MRK	Manager	11/16/2007	Powertrain - Meeting with M. Hatzfeld, O. Saimoua and M. Rothmund to discuss interim audit status and testing strategy for 9/30/07 interim audit.	2.6			A1
Marold	Erick W.	EWM	Senior	11/16/2007	Updated December presentation based on 2007 fees compared to pre-approved amounts and prepared a slide for the 2008 requests.	1.4			A1
Marold	Erick W.	EWM	Senior	11/16/2007	Selected sample of participants included in the supplemental compensation accrual for testing.	1.1			A1
Marold	Erick W.	EWM	Senior	11/16/2007	Met with Internal Audit to review the preliminary testing results and to provide feedback regarding level of documentation.	2.4			A1
Miller	Nicholas S.	NSM	Manager	11/16/2007	Planning for the Packard API's. Required procedures for in-scope audit.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	11/16/2007	Uploaded workpapers into GAMx and associated steps to documents.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	11/16/2007	Compiled a list of issues and further requests for a meeting with G. Kipman. All regarding attrition program participants (sample of 35).	1.2			A1
Pochmara	Rose Christine	RCP	Staff	11/16/2007	Tested Fidelity files with SAP data for special attrition program employees.	2.8			A1
Pochmara	Rose Christine	RCP	Staff	11/16/2007	DPSS: Met with M. Boehm to over an AR alternative confirmation procedure issue we had with an account entry for promotional rebates.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/16/2007	DPSS: Cleared some review notes as well as compiled a list of open items we need to request from DPSS employees.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/16/2007	DPSS: Compiled a list of open items in GAMx, including open sign-offs needed for all interim substantive procedures.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/16/2007	DPSS: Went over review notes for open items. Compiled a client assistance list as well as sending emails to DPSS employees following up on previous requests.	1.4			A1
Ranney	Amber C.	ACR	Senior	11/16/2007	ACS-Documenting accounts payable walkthrough.	2.1			A1
Ranney	Amber C.	ACR	Senior	11/16/2007	Walking through participant data testing questions with R. Pochmara.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	11/16/2007	Performing audit procedures to test corporate employee cost balances.	1.8			A1
Ranney	Amber C.	ACR	Senior	11/16/2007	Dayton-Walking through accounts receivable testing review notes with J. Simpson.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/16/2007	Performed review of inventory reserve (Productive/non-productive) at Powertrain.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/16/2007	Thermal - Cleared inventory review notes.	1.1			A1
Saimoua	Omar Issam	OIS	Senior	11/16/2007	Powertrain - Met with N. Yang to discuss the progression of the audit work related to Reserve accounts.	0.8			A1
Saimoua	Omar Issam	OIS	Senior	11/16/2007	Powertrain - Met with S. Craig to discuss the progression of the audit procedures related to tooling.	1.5			A1
Saimoua	Omar Issam	OIS	Senior	11/16/2007	Powertrain - Met with M. Kearns and M. Hatzfeld to discuss audit procedures and testing strategies related to different accounts.	2.4			A1
Saimoua	Omar Issam	OIS	Senior	11/16/2007	Powertrain - Performed audit related procedures on Inventory valuation.	3.1			A1
Sheckell	Steven F.	SFS	Partner	11/16/2007	Review international accounting topics	1.9			A1
Simpson	Jamie	JS	Senior Manager	11/16/2007	Discussion with E. Marold regarding Audit Committee book.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/16/2007	Discussion with A. Ranney regarding Dayton AR open items.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/16/2007	Review of CAAT results for Dayton AR testing.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/16/2007	Review of AR confirmation testing results for Packard, Thermal and Powertrain.	2.1			A1
Smith	Carolyn E.	CES	Staff	11/16/2007	404 - Adding testing procedures to PBC framework.	2.4			A1
Yang	Jinglu	JY	Senior	11/16/2007	Powertrain -working on liabilities subject to compromise.	0.1			A1
Yang	Jinglu	JY	Senior	11/16/2007	Powertrain -working on GAMx for documentation	1.2			A1
Yang	Jinglu	JY	Senior	11/16/2007	Powertrain -working on SOX internal control testing	1.2			A1
Yang	Jinglu	JY	Senior	11/16/2007	Powertrain -working on warranty reserve analysis	2.1			A1
Yang	Jinglu	JY	Senior	11/16/2007	Powertrain -working on test of control performed by Delphi SOX team.	3.4			A1

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Zinger	Miriam R.	MRZ	Staff	11/16/2007	DPSS - Call with D. Peebles Cuneo cycle count.	1.1			A1
Zinger	Miriam R.	MRZ	Staff	11/16/2007	DPSS - Cycle count documentation	2.8			A1
Zinger	Miriam R.	MRZ	Staff	11/16/2007	DPSS - Cycle count variance analysis and follow up with D. Peebles	3.6			A1
Saimoua	Omar Issam	OIS	Senior	11/17/2007	Powertrain - Performed audit procedures related to the inventory Analytics and ratio analysis.	5.4			A1
Pacella	Shannon M.	SMP	Manager	11/18/2007	Review walkthrough documents and provide feedback to team.	2.5			A1
Simpson	Jamie	JS	Senior Manager	11/18/2007	Review of December Audit committee book.	1.4			A1
Asher	Kevin F.	KFA	Partner	11/19/2007	Update on audit status matters	2.1			A1
Asher	Kevin F.	KFA	Partner	11/19/2007	International audit review matters	1.5			A1
Craig	Tashawna N.	TNC	Staff	11/19/2007	Powertrain - Met with G. Halleck to discuss status of interim testing of Tooling.	1.2			A1
Craig	Tashawna N.	TNC	Staff	11/19/2007	Powertrain - Met with M. Kloss to discuss Inventory open items.	1.2			A1
Craig	Tashawna N.	TNC	Staff	11/19/2007	Powertrain - Performed interim testing of Tooling	4.1			A1
Craig	Tashawna N.	TNC	Staff	11/19/2007	Powertrain - Cleared Inventory Review Notes	4.2			A1
Horner	Kevin John	KJH	Senior	11/19/2007	E&S Audit: worked on documentation of inventory test count tie out for plant DA31.	0.6			A1
Horner	Kevin John	KJH	Senior	11/19/2007	Meeting with E.R. Simpson and N. Miller to discuss cash audit procedures.	0.4			A1
Horner	Kevin John	KJH	Senior	11/19/2007	Meeting with M. Zinger to discuss procedures to test union training fund accruals.	0.6			A1
Horner	Kevin John	KJH	Senior	11/19/2007	Reviewed worked completed by M. Zinger for definite-lived intangible assets.	0.6			A1
Horner	Kevin John	KJH	Senior	11/19/2007	Meeting with M. Zinger and D. Garwood to discuss union training fund accruals.	0.9			A1
Horner	Kevin John	KJH	Senior	11/19/2007	E&S Audit: reviewed inventory workpapers and reviewed cleared review notes by M. Zinger.	2.4			A1
Jones	Mathew S.	MSJ	Executive Director	11/19/2007	Audit planning for tax	1.0			A1
Kearns	Matthew R.	MRK	Manager	11/19/2007	AHG - Reviewing interim audit workpapers prepared by E&Y staff members including Warranty and LSC balances.	4.2			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Manager	11/19/2007	Powertrain - Meeting with J. Brooks to discuss interim audit status and open items.	1.2			A1
Kearns	Matthew R.	MRK	Manager	11/19/2007	Powertrain - Meeting reviewing interim audit open items prepared by team.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/19/2007	Review of the Audit Committee meeting presentation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/19/2007	Call with M. Hanley to discuss the Automotive insight presentation for the Delphi Controller's conference and Asia US GAAP training.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/19/2007	Meeting with J. William, J. Montgomery, A. Brazier and S. Sheckell to discuss the status of the Company's IBNR warranty project.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/19/2007	Preparation of materials for Delphi Asia US GAAP training.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/19/2007	Review of the international tax audit instructions.	1.1			A1
Krueger	John C.	JCK	Senior Manager	11/19/2007	IT General Controls Testing Review - IT Operations - Corporate Data Center	3.0			A1
Miller	Nicholas S.	NSM	Manager	11/19/2007	Time reviewing economics and pre-approval data.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/19/2007	Meeting with E.R. Simpson to walk through various derivatives topics.	0.7			A1
Miller	Nicholas S.	NSM	Manager	11/19/2007	Scheduling for inventory observations for in-scope procedures.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	11/19/2007	Thermal-Performed substantive procedures.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	11/19/2007	Thermal-Performed tooling detail testing.	2.1			A1
Pacella	Shannon M.	SMP	Manager	11/19/2007	Email correspondence with E&Y international teams and Delphi Internal Audit re: status of procedures performed for Korea and Brazil.	0.4			A1
Pacella	Shannon M.	SMP	Manager	11/19/2007	Preparing status for update meeting with IT SOX Directory, J. Piazza.	0.5			A1
Pacella	Shannon M.	SMP	Manager	11/19/2007	Attend weekly IT SOX status meeting with K. Cash, J. Piazza, B. Garvey and M. Zaveri.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	11/19/2007	Healthcare accrual analysis.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/19/2007	Guidance from A. Ranney on completing audit procedures on the pension and OPEB accounts.	0.6			A1

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Pochmara	Rose Christine	RCP	Staff	11/19/2007	Meeting with G. Kipman to discuss issues over participant data testing and to request information left open.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/19/2007	Met with A. Ranney to discuss Healthcare accrual.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/19/2007	Updated and organized spreadsheet data, including new data and/or explanations from G. Kipman.	2.6			A1
Pochmara	Rose Christine	RCP	Staff	11/19/2007	DPSS: Corresponded with R. Nedadur and set up an open items list for our meeting tomorrow.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/19/2007	DPSS: Guidance from E.R. regarding open items.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/19/2007	DPSS: Cleared review notes or open items.	2.9			A1
Ranney	Amber C.	ACR	Senior	11/19/2007	Organizing planning deliverables from the timely international teams for review.	1.2			A1
Ranney	Amber C.	ACR	Senior	11/19/2007	Dayton - Discussing billing reserves with J. Simpson and M. Kearns.	2.1			A1
Ranney	Amber C.	ACR	Senior	11/19/2007	Coordinating participant data testing with the client and making selections for testing accordingly.	6.5			A1
Rasmussen	Kyle M.	KMR	Staff	11/19/2007	Creating Binder of China Entities for review.	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	11/19/2007	Procedures for analysis of professional service fees	1.0			A1
Rasmussen	Kyle M.	KMR	Staff	11/19/2007	Procedures for interim work on Derivative instruments	2.6			A1
Rasmussen	Kyle M.	KMR	Staff	11/19/2007	Tying the Corporate TB to Hyperion TB	3.5			A1
Saimoua	Omar Issam	OIS	Senior	11/19/2007	Powertrain - Met with M. Kloss to discuss Inventory open items.	1.2			A1
Saimoua	Omar Issam	OIS	Senior	11/19/2007	Powertrain - Met with M. Kloss to discuss inventory related questions to the interim audit.	2.8			A1
Saimoua	Omar Issam	OIS	Senior	11/19/2007	Powertrain - Performed a Raw material price test for inventory.	5.7			A1
Sheckell	Steven F.	SFS	Partner	11/19/2007	Review Audit Committee materials for December meeting.	1.6			A1
Sheckell	Steven F.	SFS	Partner	11/19/2007	Review year-end warranty reserve with the Company	1.1			A1
Sheckell	Steven F.	SFS	Partner	11/19/2007	Update with K. Asher regarding audit topics	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	Assigned worksteps to staff and discussed procedures accordingly.	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	Discussed timing of interim work and status update with K. Rassmussen.	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	Requested commodities and Fx sample selection from PwC.	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	Prepared testing leadsheets.	0.5			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	Reviewed cash work program	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	Prepared list and communicated with client regarding requested items.	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	Reviewed Q406 and CY Quarter workpapers for derivatives and cash.	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	Discussed Cash and Derivatives workplan with N. Miller.	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	Reviewed derivatives work program and prior year workpapers	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	DPSS: Reviewed AR CAAT reconciliation to detail and discussed divisional seniors accordingly.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	DPSS: Discussed review notes and open items with staff.	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/19/2007	DPSS: Communicated with client regarding open inquiries and requests	0.9			A1
Smith	Carolyn E.	CES	Staff	11/19/2007	404: Compared 2006 Q3 test procedures to matrix provided by client.	1.2			A1
Smith	Carolyn E.	CES	Staff	11/19/2007	404: Determine if key controls were met with or without exceptions.	1.7			A1
Smith	Carolyn E.	CES	Staff	11/19/2007	404: Locate workpaper references for key control test procedures.	3.1			A1
Smith	Carolyn E.	CES	Staff	11/19/2007	404: Prepare test procedures for Q3 key controls.	3.3			A1
Zinger	Miriam R.	MRZ	Staff	11/19/2007	Migrating Tax audit worksteps into GAMx	3.9			A1
Zinger	Miriam R.	MRZ	Staff	11/19/2007	Union Training fund meeting with D. Garwood and K. Horner.	1.3			A1
Zinger	Miriam R.	MRZ	Staff	11/19/2007	DPSS - Cycle count documentation and recalculation of variance	3.9			A1
Craig	Tashawna N.	TNC	Staff	11/20/2007	Powertrain - Met with M. Kloss to discuss Inventory open items.	0.6			A1
Craig	Tashawna N.	TNC	Staff	11/20/2007	Powertrain - Met with G. Halleck to discuss status of interim testing of Tooling.	0.8			A1

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Craig	Tashawna N.	TNC	Staff	11/20/2007	Powertrain - Performed interim testing of Tooling	4.1			A1
Horner	Kevin John	KJH	Senior	11/20/2007	Meeting with M. Zinger to discuss questions for audit procedures for liabilities subject to compromise.	0.9			A1
Horner	Kevin John	KJH	Senior	11/20/2007	Worked on testing and documentation for warranty reserve.	1.9			A1
Horner	Kevin John	KJH	Senior	11/20/2007	E&S Audit: meeting with A. Ranney to discuss accounts receivable aging discrepancies.	0.4			A1
Horner	Kevin John	KJH	Senior	11/20/2007	E&S Audit: reviewed fixed asset rollforward and fixed asset account reconciliations for interim substantive procedures.	3.9			A1
Jones	Mathew S.	MSJ	Executive Director	11/20/2007	Discussions with audit team and C. Tosto related to 2007 pre-approval schedule and requirements for 2008 for upcoming Audit Committee meeting.	0.7			A1
Jones	Mathew S.	MSJ	Executive Director	11/20/2007	Meet with A. Krabill on audit instructions for Int'l locations and finalize.	0.8			A1
Kearns	Matthew R.	MRK	Manager	11/20/2007	AHG - Reviewing interim audit workpapers prepared by E&Y staff members including Warranty and LSC balances.	1.4			A1
Kearns	Matthew R.	MRK	Manager	11/20/2007	Powertrain - Reviewing interim audit workpapers prepared by E&Y staff members including Warranty and LSC balances.	5.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2007	Review of the Audit Committee meeting presentation.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2007	Preparation for move of location at Delphi HQ.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2007	Review of interim workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2007	Meeting with A. Ranney to discuss review of European reporting documents.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2007	Preparation of materials for Delphi Asia US GAAP training.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2007	Discussion of the international tax audit instructions with M. Jones.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/20/2007	Time reviewing economics and pre-approval data.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/20/2007	Meeting with E.R. Simpson to walk through various derivatives topics.	2.1			A1

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Miller	Nicholas S.	NSM	Manager	11/20/2007	Update meeting with K. St. Romain.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/20/2007	Meeting with M. Fawcett to discuss the 15 Key controls.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	11/20/2007	Thermal-Discussion with J. Jurasek regarding AR Reserve issues.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	11/20/2007	Thermal-Cleared revenue review notes.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	11/20/2007	Thermal-Cleared AR Review notes.	2.6			A1
Pochmara	Rose Christine	RCP	Staff	11/20/2007	Met with A. Ranney to discuss Healthcare accrual.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	11/20/2007	Met with A. Ranney to discuss credited service year calculation.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/20/2007	Updated my testing templates and cleared open items.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/20/2007	Healthcare accrual analysis.	1.7			A1
Pochmara	Rose Christine	RCP	Staff	11/20/2007	Status update meeting with the team on the pension and OPEB audit areas.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	11/20/2007	DPSS: Cleared review notes or open items.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/20/2007	DPSS: Corresponded with E. Media to obtain further documentation regarding API.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/20/2007	DPSS: Met with R. Nededar to go over any open items and additional requests from our 9/30 procedures. Obtained supporting documents requested.	2.2			A1
Ranney	Amber C.	ACR	Senior	11/20/2007	Performing interim testing over employee cost balances.	4.3			A1
Ranney	Amber C.	ACR	Senior	11/20/2007	ACS - Documenting AP walkthrough.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/20/2007	Coordinating participant data testing with the client and making selections for testing accordingly.	3.3			A1
Rasmussen	Kyle M.	KMR	Staff	11/20/2007	Performing interim procedures for cash	2.9			A1
Rasmussen	Kyle M.	KMR	Staff	11/20/2007	Procedures for interim work on Derivative instruments	5.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2007	Reviewed documentation related to the Thermal Finished Goods analysis	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2007	AHG - Review of the LCM Reserve Analysis	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2007	Worked on inventory reserve analytics related to AHG	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2007	Powertrain - Review of the LCM Reserve.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2007	Powertrain - Worked on inventory reserve analytics.	1.1			A1

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Saimoua	Omar Issam	OIS	Senior	11/20/2007	Powertrain - Met with M. Kloss to discuss Inventory open items.	1.8			A1
Saimoua	Omar Issam	OIS	Senior	11/20/2007	Powertrain - Obtained inventory reconciliations from CARS and performed audit related procedures accordingly.	2.4			A1
Saimoua	Omar Issam	OIS	Senior	11/20/2007	Powertrain - Performed a Raw material price test for inventory.	3.1			A1
Saimoua	Omar Issam	OIS	Senior	11/20/2007	Powertrain - Met with M. Kloss to discuss inventory related questions to the interim audit.	3.7			A1
Sheckell	Steven F.	SFS	Partner	11/20/2007	Discuss Europe audit related topics with team	1.1			A1
Sheckell	Steven F.	SFS	Partner	11/20/2007	Review IT related matters with team	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	11/20/2007	Prepared for meeting with S. Chiwele.	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/20/2007	Requested cash recons from J. Volek.	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/20/2007	Meeting with S. Chiwele	0.5			A1
Simpson	Emma-Rose S.	ESS	Senior	11/20/2007	Obtained and organized derivative reconciliations (which included reconciling to Hyperion bal.).	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/20/2007	Prepared Derivatives Leadsheet.	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/20/2007	Meeting with N. Miller re: Hedge Accounting Workbooks	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/20/2007	Reconciled Derivative detail and valuation to GL.	3.7			A1
Simpson	Jamie	JS	Senior Manager	11/20/2007	Review of Audit Committee book for December meeting.	1.4			A1
Simpson	Jamie	JS	Senior Manager	11/20/2007	Discussion with A. Ranney regarding status of demographic data testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/20/2007	Audit status meeting with J. DeMarco, G. Kimpan, A. Ranney and R. Pochmara to discuss demographic data testing.	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/20/2007	Discussion with N. Miller and A. Ranney regarding AR reserves for Packard and results of Dayton CAAT.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/20/2007	Discussion with A. Ranney and M. Kearns regarding AR reserves related to Dayton divisions.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/20/2007	Conf. call with Y. Even and A. Ranney to discuss Luxembourg pension matters.	0.9			A1
Smith	Carolyn E.	CES	Staff	11/20/2007	404: Prepare test procedures for Q3 key controls.	1.2			A1

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Smith	Carolyn E.	CES	Staff	11/20/2007	404: Locate workpaper references for key control test procedures.	1.3			A1
Tosto	Cathy I.	CIT	Partner	11/20/2007	Review pre-approval schedules	0.8			A1
Tosto	Cathy I.	CIT	Partner	11/20/2007	Review scope/audit procedures with M. Jones for non-U.S. locations.	0.8			A1
Zinger	Miriam R.	MRZ	Staff	11/20/2007	Union Training fund tie out.	3.5			A1
Zinger	Miriam R.	MRZ	Staff	11/20/2007	Union Training fund review of account reconciliations.	3.9			A1
Craig	Tashawna N.	TNC	Staff	11/21/2007	Powertrain - Prepared Open Items List	1.2			A1
Craig	Tashawna N.	TNC	Staff	11/21/2007	Powertrain - Performed Cut off testing for Inventory	3.2			A1
Craig	Tashawna N.	TNC	Staff	11/21/2007	Powertrain - Performed interim testing of Tooling	4.6			A1
Horner	Kevin John	KJH	Senior	11/21/2007	Worked on corporate interim substantive audit procedures.	0.7			A1
Horner	Kevin John	KJH	Senior	11/21/2007	Meeting with A. Pavlov to discuss warranty reserve analysis.	0.9			A1
Horner	Kevin John	KJH	Senior	11/21/2007	Worked on substantive audit procedures for warranty reserve.	3.3			A1
Horner	Kevin John	KJH	Senior	11/21/2007	E&S Audit: discussion with S. Horning to discuss inventory variance reports for plant DA31.	0.3			A1
Jones	Mathew S.	MSJ	Executive Director	11/21/2007	Review pre-approval summary prepared by C. Smith and coordinate 2008 estimated tax fees accordingly.	0.8			A1
Kearns	Matthew R.	MRK	Manager	11/21/2007	Powertrain - Preparing budget to actual related to the interim audit.	0.8			A1
Kearns	Matthew R.	MRK	Manager	11/21/2007	Powertrain - Reviewing interim audit workpapers prepared by E&Y staff members including A/R reserve and Warranty.	5.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2007	Meeting with A. Ranney to discuss audit scoping update and post interim event.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2007	Preparation of materials for Delphi Asia U.S. GAAP training.	2.6			A1
Miller	Nicholas S.	NSM	Manager	11/21/2007	Call with V. Fagard, M. Messino and A. Krabill to discuss European fees for Packard.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/21/2007	Review of PGAP for Section 102 and 106 consent requirements.	1.5			A1
Miller	Nicholas S.	NSM	Manager	11/21/2007	Packard - Scheduling for observations of in-scope inventory sites.	0.6			A1

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Pochmara	Rose Christine	RCP	Staff	11/21/2007	Met with A. Ranney to discuss credited service year calculation.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	11/21/2007	Met with A. Ranney to discuss SAP HR.	0.5			A1
Pochmara	Rose Christine	RCP	Staff	11/21/2007	Healthcare accrual walkthrough documentation.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/21/2007	Healthcare accrual analysis.	2.3			A1
Pochmara	Rose Christine	RCP	Staff	11/21/2007	Tested SAP HR data along with Fidelity records.	3.6			A1
Ranney	Amber C.	ACR	Senior	11/21/2007	Performing interim testing over employee cost balances.	3.5			A1
Ranney	Amber C.	ACR	Senior	11/21/2007	Meeting with J. Simpson and E. Clauson to discuss 2007 interim audit questions related to employee costs areas.	1.8			A1
Rasmussen	Kyle M.	KMR	Staff	11/21/2007	Procedures for interim work on Derivative instruments	6.7			A1
Saimoua	Omar Issam	OIS	Senior	11/21/2007	Powertrain - Met with M. Kloss to discuss Inventory open items.	1.4			A1
Saimoua	Omar Issam	OIS	Senior	11/21/2007	Powertrain - Met with M. Kloss to discuss inventory related questions to the interim audit.	3.5			A1
Saimoua	Omar Issam	OIS	Senior	11/21/2007	Powertrain - Obtained inventory reconciliations from CARS and performed audit related procedures accordingly.	4.8			A1
Simpson	Emma-Rose S.	ESS	Senior	11/21/2007	Prepared for meeting with S. Chiwele	0.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/21/2007	Meeting with S. Chiwele.	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	11/21/2007	Documented reconciliations and detail tie out.	2.5			A1
Simpson	Jamie	JS	Senior Manager	11/21/2007	Meeting with E. Clauson and A. Ranney regarding employee cost interim testing.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/21/2007	Preparation for move to new audit space.	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/21/2007	Review of 15 key control revisions.	0.6			A1
Smith	Carolyn E.	CES	Staff	11/21/2007	Revisions to pre-approval summary.	1.4			A1
Smith	Carolyn E.	CES	Staff	11/21/2007	404: Prepare test procedures for Q3 key controls.	0.6			A1
Smith	Carolyn E.	CES	Staff	11/21/2007	404: Locate workpaper references for key control test procedures.	0.7			A1
Zinger	Miriam R.	MRZ	Staff	11/21/2007	Union Training Fund meeting with D. Garwood	1.6			A1
Zinger	Miriam R.	MRZ	Staff	11/21/2007	Union Training Fund tie out and documentation of account reconciliations	2.7			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Zinger	Miriam R.	MRZ	Staff	11/21/2007	Union Training Fund Interim substantive procedures	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/22/2007	Preparation of materials for Delphi Asia U.S. GAAP training.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/23/2007	Conference call with M. Messina, Y. Even and J.M. Paumier to discuss the status of the DAS Luxembourg statutory audit.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/24/2007	Correspondence with G. Curry regarding Delphi site survey.	0.2			A1
Pacella	Shannon M.	SMP	Manager	11/24/2007	Review IT workpapers in GAMx	2.1			A1
Pacella	Shannon M.	SMP	Manager	11/25/2007	Email correspondence to international teams.	0.3			A1
Pacella	Shannon M.	SMP	Manager	11/25/2007	Review IT workpapers in GAMx	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/26/2007	Correspondence with N. Miller regarding engagement economics.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/26/2007	Preparation of total tax hours per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/26/2007	Correspondence with N. Miller regarding consents.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/26/2007	Correspondence with V. Lane and M. Hatzfeld regarding team addresses.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/26/2007	Correspondence regarding Argentina pre-approval.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/26/2007	Log in deliverables received into e-Room.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/26/2007	Correspondence with C. Smith regarding Delphi - 2008 Pre-Approvals.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/26/2007	Update meeting with B. Dellinger on audit status	1.2			A1
Asher	Kevin F.	KFA	Partner	11/26/2007	Review of U.S. audit status matters	1.5			A1
Boehm	Michael J.	MJB	Manager	11/26/2007	Discussion of 2008 engagement staffing with S. Sheckell	0.8			A1
Boehm	Michael J.	MJB	Manager	11/26/2007	Preparation of 2008 staffing model for Delphi engagement and fresh start accounting project.	3.1			A1
Boehm	Michael J.	MJB	Manager	11/26/2007	Preparation of Q3 files for archiving.	1.2			A1

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Boehm	Michael J.	MJB	Manager	11/26/2007	Discussed procedures required on warranty reserve with K. Horner.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/26/2007	DPSS Audit - Status update call with R. Nedadur.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/26/2007	DPSS Audit - Status update call with F. Wan.	0.3			A1
Cash	Kevin L.	KLC	Partner	11/26/2007	Review of ITGC workpapers.	0.7			A1
Cash	Kevin L.	KLC	Partner	11/26/2007	Discussion with S. Pacella re issues related to ITGC workpaper review.	0.6			A1
Cash	Kevin L.	KLC	Partner	11/26/2007	Status update and preparation for meeting with J. Piazza and M. Zaveri with S. Pacella.	1.6			A1
Cash	Kevin L.	KLC	Partner	11/26/2007	Discussion and prep for meeting with C. Maciejewski and D. Fidler with S. Pacella, J. Henning and J. Simpson.	3.1			A1
Ciungu	Roxana M.	RMC	Staff	11/26/2007	Updated treasury walkthrough per S. Pacella review comments.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	11/26/2007	Updated Packard walkthrough per S. Pacella review comments.	0.5			A1
Ciungu	Roxana M.	RMC	Staff	11/26/2007	Associated evidence in GAMx to appropriate applications and performed sign-offs.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	11/26/2007	Cleared review comments from J. Krueger for different applications.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	11/26/2007	Met with S. Pacella to discuss review comments outstanding.	3.4			A1
Henning	Jeffrey M.	JMH	Partner	11/26/2007	Discussion of Packard interim inventory status with audit team (interco inventory procedures, Mexico testing)	1.1			A1
Henning	Jeffrey M.	JMH	Partner	11/26/2007	Review Packard Division interim audit work - inventory, summary of control deficiencies, tooling and Mexico inventory visit planning	2.5			A1
Horner	Kevin John	KJH	Senior	11/26/2007	Meeting with M. Boehm to discuss corporate warranty reserve testing.	0.4			A1
Horner	Kevin John	KJH	Senior	11/26/2007	Meeting with A. Pavlov to discuss follow-up questions for warranty reserve testing.	0.9			A1
Horner	Kevin John	KJH	Senior	11/26/2007	Worked on corporate interim audit procedures.	1.4			A1
Horner	Kevin John	KJH	Senior	11/26/2007	Worked on testing documentation for warranty reserve for corporate interim.	2.6			A1
Horner	Kevin John	KJH	Senior	11/26/2007	E&S Audit: accumulation of payment detail for warranty reserve testing.	0.9			A1
Horner	Kevin John	KJH	Senior	11/26/2007	E&S Audit: began working on year-end client assistance list for E&S Division.	0.9			A1

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Horner	Kevin John	KJH	Senior	11/26/2007	E&S Audit: worked on corporate interim audit procedures for E&S Division.	1.1			A1
Horner	Kevin John	KJH	Senior	11/26/2007	E&S Audit: worked on test count documentation for plant DA31.	1.4			A1
Horner	Kevin John	KJH	Senior	11/26/2007	PGAP: completed legal entity look-up in Hyperion for N. Miller.	0.8			A1
Kearns	Matthew R.	MRK	Manager	11/26/2007	Powertrain - Reviewing interim audit testing workpapers prepared by E&Y staff members.	3.3			A1
Kearns	Matthew R.	MRK	Manager	11/26/2007	Powertrain - Reviewing interim audit testing and clearing review notes with O. Saimoua and M. Hatzfeld.	4.3			A1
Kearns	Matthew R.	MRK	Manager	11/26/2007	Powertrain - Meeting with J. Brooks to discuss interim audit status.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/26/2007	Preparation of materials for the China closing meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/26/2007	Meeting with J. Chew and J. Chan to discuss the China closing meeting materials.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/26/2007	Attending ICC meeting in Shanghai with D. Bayles, K. St. Romain, P. Roth, B. Thelen and Asia Pacific ICC managers.	4.3			A1
Marold	Erick W.	EWM	Senior	11/26/2007	E&S Audit - Detail reviewed control testing related to fixed asset accounting.	1.8			A1
Marold	Erick W.	EWM	Senior	11/26/2007	E&S Audit - Detail reviewed the walkthrough of the financial statement close process.	1.8			A1
Marold	Erick W.	EWM	Senior	11/26/2007	E&S Audit - Detail reviewed revisions to the control testing for the expenditure cycle.	2.9			A1
Marold	Erick W.	EWM	Senior	11/26/2007	E&S Audit - Detail reviewed control testing related to inventory management.	3.2			A1
Miller	Nicholas S.	NSM	Manager	11/26/2007	Time spent updating and preparing budget and pre-approval data for S. Sheckell meeting with T. Timko.	3.4			A1
Miller	Nicholas S.	NSM	Manager	11/26/2007	Time spent with E.R. Simpson to discuss derivative and hedging testing.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/26/2007	Work on 102/106 approval process.	3.6			A1
Miller	Nicholas S.	NSM	Manager	11/26/2007	Packard: Review of interim testing workpapers.	0.4			A1
Pacella	Shannon M.	SMP	Manager	11/26/2007	Prepare meeting materials for weekly IT SOX Status meeting.	0.7			A1
Pacella	Shannon M.	SMP	Manager	11/26/2007	Attend weekly IT Sox Status Meeting with B. Garvey, J. Piazza, M. Zaveri and K. Cash.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	11/26/2007	Discussed review comments with R. Ciungu and next steps to close open items.	2.9			A1
Pochmara	Rose Christine	RCP	Staff	11/26/2007	SAP HR participant data testing analysis.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	11/26/2007	Guidance from A. Ranney on participant data testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/26/2007	Years of credited service analysis and sample request to walkthrough with J. DeMarco.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/26/2007	Reperformed calculation for cash balance participants.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	11/26/2007	Corresponded with G. Kimpan regarding open items and follow-up requests.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	11/26/2007	Prepared Healthcare accrual walkthrough template and updated workpapers.	4.8			A1
Ranney	Amber C.	ACR	Senior	11/26/2007	Performing audit procedures related to employee cost balances as of 9/30/07.	7.8			A1
Rasmussen	Kyle M.	KMR	Staff	11/26/2007	Procedures related to Key employee compensation plan	0.3			A1
Rasmussen	Kyle M.	KMR	Staff	11/26/2007	Procedures related to Cash	0.3			A1
Rasmussen	Kyle M.	KMR	Staff	11/26/2007	Procedures related to Derivatives	3.0			A1
Rasmussen	Kyle M.	KMR	Staff	11/26/2007	Procedures related to Interest income/Interest Payable.	3.2			A1
Sheckell	Steven F.	SFS	Partner	11/26/2007	Prepare Audit Committee materials for December meeting.	2.4			A1
Sheckell	Steven F.	SFS	Partner	11/26/2007	Review proxy fee disclosures	1.6			A1
Sheckell	Steven F.	SFS	Partner	11/26/2007	Review corporate year-end planning materials	2.9			A1
Simpson	Emma-Rose S.	ESS	Senior	11/26/2007	Discussed revenue and expense requests with staff	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/26/2007	Selected PwC sample to reperform and requested additional documentation.	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/26/2007	Prepared Commodity testing sheets	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/26/2007	Recalculated Commodity fair values	1.9			A1
Simpson	Emma-Rose S.	ESS	Senior	11/26/2007	Prepared FX testing sheets	2.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/26/2007	Discussed FX recalc issue with S. Chiwele and FX OCI tie out.	2.7			A1
Simpson	Jamie	JS	Senior Manager	11/26/2007	Review of Audit Committee materials for December meeting.	1.6			A1
Smith	Carolyn E.	CES	Staff	11/26/2007	404: Prepared test procedures for Q3.	1.3			A1
Smith	Carolyn E.	CES	Staff	11/26/2007	Corresponded with international office regarding 2008 audit workplan for the local offices.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	11/26/2007	Researched and prepared workpapers for M. Jones regarding German VA and French R&D.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Correspondence with D. Gallagher regarding Account Summary Reports.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Correspondence with B. Moran regarding Delphi AWS Team Server.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Prepare logistics email regarding Delphi for D. Gallagher.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Update contact list per J. Simpson and A. Krabill.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Preparation for Delphi move.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Correspondence with A. Nassif, S. Jackson and J. Simpson regarding benchmark information.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Correspondence with M. Loeb and N. Miller regarding Consents (including inquiry regarding affiliate firm names).	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Thought Leadership coordination.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Work on Delphi Presentation Slides (Asia) per A. Krabill.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Correspondence with C. Tosto regarding reclasses.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2007	Preparation of 2008 staffing model for Delphi engagement and fresh start accounting project.	1.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2007	Coordination of interim status update meeting with J. Garrett.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2007	Discussed procedures required on warranty reserve with K. Horner.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/27/2007	Review of intangible asset workpaper documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/27/2007	DPSS Audit - Status update call with R. Nedadur.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/27/2007	Met with N. Miller, A. Ranney and J. Simpson to discuss Corporate audit status.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	11/27/2007	Discussion with S. Pacella regarding Orlando Datacenter review comments.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	11/27/2007	Uploaded Korea issues to Issue Tracker.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	11/27/2007	Performed reperformance testing of Orlando Datacenter.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	11/27/2007	Finished up clearing review comments from J. Krueger.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2007	Review of interim Powertrain audit workpapers related to warranty, restructuring and inventory valuation.	5.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2007	Powertrain - review of interim audit workpapers with M. Kearns, O. Saimoua and M. Rothmund related to the areas of inventory and tooling.	3.5			A1
Horner	Kevin John	KJH	Senior	11/27/2007	Worked on corporate interim substantive procedures.	1.9			A1
Horner	Kevin John	KJH	Senior	11/27/2007	E&S Audit: completed year-end client assistance list for E&S Division.	0.8			A1
Horner	Kevin John	KJH	Senior	11/27/2007	E&S Audit: worked on updating documentation for interim substantive audit procedures for E&S Division.	1.4			A1
Kearns	Matthew R.	MRK	Manager	11/27/2007	Powertrain - Reviewing 9/30/07 interim audit workpapers prepared by staff members including Tooling and inventory.	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2007	Review of Asia timely reporting materials for the 2007 audit.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2007	Preparation of materials for the China closing meeting.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2007	Attending the Asia Pacific U.S. GAAP training.	7.5			A1
Miller	Nicholas S.	NSM	Manager	11/27/2007	Time spent with E.R. Simpson to discuss derivative and hedging testing.	0.4			A1
Pacella	Shannon M.	SMP	Manager	11/27/2007	Email correspondence with Internal Audit, B.Garvey to discuss status, questions on remediation testing and feedback from E&Y review on mgmt's testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/27/2007	Corresponded with G. Kimpan regarding open items and follow-up requests.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	11/27/2007	Reperformed calculation for cash balance participants.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	11/27/2007	Compiled open items and requests from the client and open testing procedures yet to be completed.	0.5			A1
Pochmara	Rose Christine	RCP	Staff	11/27/2007	Guidance from A. Ranney on participant data testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/27/2007	Met with G. Kimpan to go over open items and additional cash balance and SERP participant requests.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	11/27/2007	Met with J. DeMarco to walkthrough years of credited service calculation, cash balance calculation, and SERP formula. Requested additional documents for calculation support.	3.4			A1
Pochmara	Rose Christine	RCP	Staff	11/27/2007	DPSS: Met with E.R. Simpson to discuss inventory shipment documentation.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/27/2007	DPSS: Corresponded with E. Medina regarding questions related to inventory shipments near the API. Requested additional support.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/27/2007	DPSS: Went over open items/review notes and updated with requested documents received.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	11/27/2007	DPSS: Corresponded with R. Nedadur to follow-up on last week's open items still remaining.	0.2			A1
Ranney	Amber C.	ACR	Senior	11/27/2007	Completing the Planning section of the Supplemental Audit Standards Checklist for the 2007 Audit.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/27/2007	Detail reviewing participant data testing results.	0.9			A1
Ranney	Amber C.	ACR	Senior	11/27/2007	Testing pension plan assets.	2.1			A1
Ranney	Amber C.	ACR	Senior	11/27/2007	Dayton-Documenting conclusions on AR confirmation testing results and wrapping up open items.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/27/2007	Discussing status of Corporate interim audit testing with J. Simpson, N. Miller and M. Boehm.	0.9			A1
Ranney	Amber C.	ACR	Senior	11/27/2007	Assigning PGAP responsibilities for year-end reporting.	0.9			A1
Rasmussen	Kyle M.	KMR	Staff	11/27/2007	Procedures related to Interest income/Interest Payable.	0.3			A1
Rasmussen	Kyle M.	KMR	Staff	11/27/2007	Procedures related to Cash	3.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	11/27/2007	Procedures related to Derivatives	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2007	Discussed questions with AHG group relating our inventory reserve request.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2007	AHG - Reviewed all five productive inventory reserve, as well as the non-productive inventory reserve and made initial sample selections accordingly.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2007	Powertrain - Reviewed the productive inventory reserve, as well as the non-productive inventory reserve and made initial sample selections accordingly.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2007	Powertrain - Addressed staff members questions related to fixed asset and inventory	2.3			A1
Sheckell	Steven F.	SFS	Partner	11/27/2007	Prepare Audit Committee materials for December meeting	2.6			A1
Sheckell	Steven F.	SFS	Partner	11/27/2007	Review corporate year-end planning materials	3.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Discussed forward rates with staff	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Reviewed form U261	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Created PBC for TOC for derivatives	0.5			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Reviewed Derivatives confirmations	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Discussed and reviewed Q3 minutes and positions sheets	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Reviewed worksteps and requested additional information	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Documented Libor rate support	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Reviewed Revenue and Expense worksteps and prepared workplan accordingly.	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Recalculated FX fair values	1.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	Created TOC leadsheet for derivatives	3.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/27/2007	DPSS: Updated open items.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/27/2007	Review of December Audit Committee materials.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/27/2007	Meeting with M. Boehm, N. Miller, and A. Ranney to discuss corporate audit status.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/27/2007	Discussion with A. Ranney regarding demographic data testing status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/27/2007	Review accounts receivable conclusion memo for Dayton AR confirm testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/27/2007	Discussion with H. Aquino and S. Sheckell regarding Thought Leadership for Delphi.	0.5			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/27/2007	Review significant conflict rules for segregation of duties testing.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/27/2007	Discussion with D. Greenbury regarding Thermal close meeting.	0.3			A1
Smith	Carolyn E.	CES	Staff	11/27/2007	Correspondence with international restructuring team regarding preapproval estimates for tax work.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2007	Correspondence with M. Hatzfeld regarding Delphi 2007 Exhibit A to Eng. Ltr - Bill Rates.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2007	Work on Delphi Flash report 11/23/07.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2007	Preparation for Delphi move.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2007	Correspondence with C. Smith regarding Tax Contacts.	0.1			A1
Boehm	Michael J.	MJB	Manager	11/28/2007	Coordination of interim status update meeting with J. Garrett.	0.2			A1
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Packard-Discussed open items relating to tooling with J. Lowry.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	11/28/2007	Cleared diagnostics in GAMx.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	11/28/2007	Steering closing meeting with Internal Audit and business owners.	1.8			A1
Ciungu	Roxana M.	RMC	Staff	11/28/2007	NSJE - Performed testing procedures and documented results for 1440 company code.	3.9			A1
Gerber	Katherine A.	KAA	Senior	11/28/2007	Thermal - discuss tooling testing with J. Nicol.	0.3			A1
Gerber	Katherine A.	KAA	Senior	11/28/2007	Thermal - status update meeting with M. Rothmund and J. Simpson.	0.4			A1
Gerber	Katherine A.	KAA	Senior	11/28/2007	Thermal - discussion of Thermal accounts receivable reserve with A. Ranney and J. Simpson.	0.7			A1
Gerber	Katherine A.	KAA	Senior	11/28/2007	Thermal - discussion of Thermal journal entries with M. Rothmund and J. Simpson.	1.3			A1
Gerber	Katherine A.	KAA	Senior	11/28/2007	Thermal - follow-up on review notes for interim testing procedures.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2007	Review of interim Powertrain audit workpapers related to warranty, restructuring and inventory valuation.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2007	Review of Packard interim audit workpapers related to investments, AR reserves and inventory approach.	5.4			A1
Horner	Kevin John	KJH	Senior	11/28/2007	Worked on interim substantive procedures for corporate.	1.1			A1
Horner	Kevin John	KJH	Senior	11/28/2007	E&S Audit: meeting with A. Ranney to discuss results of accounts receivable aging buckets differences.	0.3			A1
Horner	Kevin John	KJH	Senior	11/28/2007	E&S Audit: meeting with E. Marold and S. Sheckell to discuss year-end client assistance listing.	0.6			A1
Horner	Kevin John	KJH	Senior	11/28/2007	E&S Audit: discussion with B. Frost to discuss follow-up questions for fixed asset testing documentation.	0.7			A1
Horner	Kevin John	KJH	Senior	11/28/2007	E&S Audit: updated year-end client assistance list for the E&S division.	0.9			A1
Horner	Kevin John	KJH	Senior	11/28/2007	E&S Audit: worked on updating interim audit documentation for interim substantive testing.	1.2			A1
Kennedy	Gareth L.	GLK	Manager	11/28/2007	Actuarial Review of Self-insured Liabilities	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2007	Preparation of materials for the China closing meeting.	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2007	Attending the Asia Pacific U.S. GAAP training.	7.2			A1
Marold	Erick W.	EWM	Senior	11/28/2007	Worked on reconciling our accounts payable CAAT to the general ledger balance for certain divisions.	1.7			A1
Marold	Erick W.	EWM	Senior	11/28/2007	Met with Internal Audit to review several journal entries they selected for testing to assist in determining the rationale for the entry.	1.4			A1
Marold	Erick W.	EWM	Senior	11/28/2007	E&S Audit - Detail reviewed A/R reserve workpapers and updating analysis for certain items identified during review.	2.8			A1
Marold	Erick W.	EWM	Senior	11/28/2007	Met with K. Horner and S. Sheckell to review our year-end client assistance requests and revised based on meeting.	1.7			A1
Miller	Nicholas S.	NSM	Manager	11/28/2007	Work with tax on the pre-approval of 2008 tax fees.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/28/2007	Call with J. Volek to discuss the status of the cash reconciliations completed at the Mexico Technical Center.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/28/2007	Time spent with E.R. Simpson to discuss derivative and hedging testing.	0.3			A1
Miller	Nicholas S.	NSM	Manager	11/28/2007	Packard: Review of interim testing workpapers.	6.7			A1
Nicol	Jeremy M.	JMN	Staff	11/28/2007	Thermal-Performed interim substantive procedures.	1.6			A1
Pacella	Shannon M.	SMP	Manager	11/28/2007	Email correspondence to international teams.	0.5			A1
Pacella	Shannon M.	SMP	Manager	11/28/2007	Email correspondence with Internal Audit, B.Garvey to discuss status, questions on remediation testing and feedback from E&Y review on mgmt's testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	11/28/2007	SAP HR participant data testing analysis.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	11/28/2007	Prepared participant data testing memo to be kept within GAMx.	2.7			A1
Pochmara	Rose Christine	RCP	Staff	11/28/2007	DPSS: Met with E.R. Simpson to discuss inventory shipment documentation.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	11/28/2007	DPSS: Corresponded with E. Medina regarding questions related to inventory shipments near the API. Requested additional support.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	11/28/2007	DPSS: Went over open items/review notes and updated with requested documents received.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	11/28/2007	DPSS: Corresponded with R. Nedadur to follow-up on last week's open items still remaining.	0.3			A1
Ranney	Amber C.	ACR	Senior	11/28/2007	Meeting with K. Cobb, J. Simpson and G. Kimpan to discuss status of demographic data testing.	1.6			A1
Ranney	Amber C.	ACR	Senior	11/28/2007	Drafting participant data confirmation request letter for Watson Wyatt.	1.8			A1
Ranney	Amber C.	ACR	Senior	11/28/2007	Performing audit procedures related to employee cost balances as of 9/30/07.	2.8			A1
Ranney	Amber C.	ACR	Senior	11/28/2007	Packing and moving boxes as the Company is requiring us to change our location in the building.	2.3			A1
Ranney	Amber C.	ACR	Senior	11/28/2007	Drafting agendas for post interim event.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	11/28/2007	AHG - Reviewed all five productive inventory reserves, as well as the non-productive inventory reserve and made initial sample selections accordingly.	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2007	Powertrain - Reviewed the productive inventory reserve, as well as the non-productive inventory reserve and made initial sample selections accordingly.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2007	Attended a meeting with J. Simpson to walk through the journal entry review of Thermal.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2007	Thermal - Reviewed Q1/Q2 Journal Entries	2.3			A1
Sheckell	Steven F.	SFS	Partner	11/28/2007	Review corporate year-end planning materials	3.4			A1
Sheckell	Steven F.	SFS	Partner	11/28/2007	Review international coordination	1.9			A1
Sheckell	Steven F.	SFS	Partner	11/28/2007	Powertrain - Audit status update with M. Hatzfeld.	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/28/2007	Discussed cash worksteps with staff	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/28/2007	Documented derivatives worksteps	4.2			A1
Simpson	Emma-Rose S.	ESS	Senior	11/28/2007	Completed Cuneo reserve worksteps	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	11/28/2007	Reviewed DPSS GAMx file for completeness of sign-offs and reviewed accordingly.	3.9			A1
Simpson	Jamie	JS	Senior Manager	11/28/2007	Discussion with K. Asher and S. Sheckell regarding Audit Committee slides for December meeting.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/28/2007	Review of draft pension/OPEB confirmation for Watson Wyatt.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/28/2007	Audit status meeting with A. Ranney, J. Demarco, K. Cobb and G. Kimpan to discuss demographic data testing status.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/28/2007	Review of PIE agenda.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/28/2007	Review of Thermal inventory reserve workpapers.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/28/2007	Discussion with M. Rothmund and K. Gerber regarding JE testing for Thermal.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/28/2007	Review of Thermal interim workpapers.	2.3			A1
Smith	Carolyn E.	CES	Staff	11/28/2007	404: Prepared year-end test procedures for framework.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/29/2007	Correspondence with B. Hamblin regarding engagement economic updates per D. Gallagher.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2007	Meeting with S. Sheckell, D. Gallagher, and K. Asher regarding IFS template for Delphi.	4.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2007	Correspondence with M. Hatzfeld regarding valuation engagement letters.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2007	Work on Updated OOS - Budget to Actual Dollars - October Time per N. Miller.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2007	Preparation for Delphi move.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2007	Correspondence with K. Rasmussen, E.R. Simpson and L. Criss regarding cash confirmations.	0.4			A1
Asher	Kevin F.	KFA	Partner	11/29/2007	Review of U.S. audit status matters	1.1			A1
Boehm	Michael J.	MJB	Manager	11/29/2007	DPSS Audit - Status update call with R. Nedadur.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/29/2007	DPSS Audit - Reviewed documentation prepared to clear interim review notes.	1.8			A1
Boehm	Michael J.	MJB	Manager	11/29/2007	DPSS Audit - Review of Cuneo inventory reserve workpaper documentation.	2.9			A1
Boehm	Michael J.	MJB	Manager	11/29/2007	Packaging of audit files in preparation for workspace relocation at Delphi facility.	2.3			A1
Boehm	Michael J.	MJB	Manager	11/29/2007	Preparation of schedules for team post-interim event scheduled for 12-6-2007	1.2			A1
Ciungu	Roxana M.	RMC	Staff	11/29/2007	NSJE - Performed testing procedures and documented results for 2820 company code.	1.8			A1
Ciungu	Roxana M.	RMC	Staff	11/29/2007	NSJE - Performed testing procedures and documented results for 1290 company code.	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2007	Review of interim Powertrain audit workpapers related to warranty, restructuring and inventory valuation.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2007	Update discussion with S. Sheckell related to status of interim audit procedures at Powertrain and AHG.	0.5			A1
Henning	Jeffrey M.	JMH	Partner	11/29/2007	Review Packard interim work.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	11/29/2007	E&S Audit: meeting with E. Marold to discuss review notes for fixed asset inventory testing.	0.4			A1
Horner	Kevin John	KJH	Senior	11/29/2007	E&S Audit: conference call with M. McWhorter to discuss warranty payments testing documentation.	0.8			A1
Horner	Kevin John	KJH	Senior	11/29/2007	E&S Audit: updated warranty documentation to clear review notes from E. Marold.	0.9			A1
Horner	Kevin John	KJH	Senior	11/29/2007	E&S Audit: worked on documentation for testing of construction work in process.	1.6			A1
Horner	Kevin John	KJH	Senior	11/29/2007	Cleaning up and boxing up audit files for move to new office location at Delphi Headquarters.	2.9			A1
Kennedy	Gareth L.	GLK	Manager	11/29/2007	Actuarial Review of Self-insured Liabilities	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2007	China closing meetings, in attendance P. Leung, J. Chan, J. Chew, T. Timko, D. Bayles, T. McClellan, P. Roth, E&Y China audit team members and Delphi division participants.	5.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2007	Meeting with J. Chew and J. Chan to discuss the results and action items from the E&Y China closing meeting.	2.3			A1
Marold	Erick W.	EWM	Senior	11/29/2007	E&S Audit - Detail review of warranty reserve workpapers and review of significant agreements reached between GM and Delphi to determine impact to E&S accounting records.	2.9			A1
Marold	Erick W.	EWM	Senior	11/29/2007	Time associated with reviewing documentation for ongoing pertinence and moving remaining workpapers to our interim workspace.	3.1			A1
Marold	Erick W.	EWM	Senior	11/29/2007	Met with M. Hatzfeld to discuss our approach to understanding the quality groups statistical analysis for warranty campaigns.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/29/2007	Discussion with R. Ciungu on GAMx documentation.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/29/2007	Email correspondence to international teams.	0.4			A1
Pacella	Shannon M.	SMP	Manager	11/29/2007	Email correspondence with Internal Audit, B.Garvey to discuss status, questions on remediation testing and feedback from E&Y review on mgmt's testing.	0.5			A1
Ranney	Amber C.	ACR	Senior	11/29/2007	Performing audit procedures related to employee cost balances as of 9/30/07.	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	11/29/2007	Packing and moving boxes as the Company is requiring us to change our location in the building.	6.2			A1
Rasmussen	Kyle M.	KMR	Staff	11/29/2007	Procedures related to Derivatives	2.2			A1
Rasmussen	Kyle M.	KMR	Staff	11/29/2007	Procedures related to Cash	3.0			A1
Rasmussen	Kyle M.	KMR	Staff	11/29/2007	Preparing work area for move to new space.	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/29/2007	AHG - Reviewed all five productive inventory reserves, as well as the non-productive inventory reserve and made initial sample selections accordingly.	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/29/2007	Finalization of AHG Financial Statement Close Process Walkthrough	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/29/2007	Attended a meeting with M. Hatzfeld to walk through the review of the AHG Interim Audit, the upcoming year-end audit, and the potential impairment of several sites.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/29/2007	Powertrain - Reviewed the productive inventory reserve, as well as the non-productive inventory reserve and made initial sample selections accordingly.	0.4			A1
Sheckell	Steven F.	SFS	Partner	11/29/2007	Review corporate year-end planning materials	2.9			A1
Sheckell	Steven F.	SFS	Partner	11/29/2007	DPSS - Review interim audit closing materials	0.6			A1
Sheckell	Steven F.	SFS	Partner	11/29/2007	Dayton - Review AR confirmation workpapers	3.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/29/2007	Followed-up with client regarding requested items.	0.5			A1
Simpson	Emma-Rose S.	ESS	Senior	11/29/2007	Discussed cash worksteps with staff	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/29/2007	Documented derivatives worksteps	3.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/29/2007	Completed Cuneo reserve worksteps	3.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/29/2007	Packed to moved to new temporary work location.	2.6			A1
Simpson	Jamie	JS	Senior Manager	11/29/2007	Discussion with S. Sheckell regarding staffing matters.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/29/2007	Discussion with A. Ranney regarding interim audit status for Corp. HR areas.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/29/2007	Review of technical practice aid on auditing alternative investments related to Delphi's pension assets.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/29/2007	Discussion with A. Ranney and S. Sheckell regarding Dayton AR confirmation testing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/29/2007	Preparation for move to new space at Delphi.	2.3			A1
Simpson	Jamie	JS	Senior Manager	11/29/2007	Discussion with A. Ranney regarding PIE agendas.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/29/2007	Discussion with M. Rothmund regarding inventory reserve testing for Thermal.	0.7			A1
Smith	Carolyn E.	CES	Staff	11/29/2007	Correspondence with international restructuring team regarding preapproval estimates for tax work.	0.3			A1
Smith	Carolyn E.	CES	Staff	11/29/2007	Prepared spreadsheet with preapproval amounts gathered from international offices for tax consulting work.	0.6			A1
Smith	Carolyn E.	CES	Staff	11/29/2007	Correspondence with international offices regarding preapproval estimates for tax work.	1.4			A1
Smith	Carolyn E.	CES	Staff	11/29/2007	Discussed audit scope for tax w/ A. Ranney.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2007	Preparation of OOS - Budget to Actual hours - October Time per N. Miller.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2007	Work on Updated OOS - Budget to Actual Dollars - October Time per N. Miller.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2007	Correspondence with V. Lane and G. Curry regarding Delphi move.	1.4			A1
Boehm	Michael J.	MJB	Manager	11/30/2007	DPSS Audit - Preparation of agenda for interim closing meeting.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/30/2007	Preparation of schedules for team post-interim event scheduled for 12-6-2007	2.3			A1
Ciungu	Roxana M.	RMC	Staff	11/30/2007	Compared IT Technical Environment Scoping Template to DGL, eTBR and Hyperion walkthrough.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	11/30/2007	NSJE - Performed testing procedures and documented results for 2800 company code.	3.9			A1
Henning	Jeffrey M.	JMH	Partner	11/30/2007	Review Packard interim work.	0.6			A1
Horner	Kevin John	KJH	Senior	11/30/2007	Discussion with M. Boehm on status of interim procedures for corporate audit areas.	0.3			A1
Horner	Kevin John	KJH	Senior	11/30/2007	E&S Audit: weekly status update call for the E&S Division.	0.6			A1
Horner	Kevin John	KJH	Senior	11/30/2007	E&S Audit: tested payment detail for warranty reserve testing for interim audit.	1.4			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	11/30/2007	E&S Audit: worked on documentation for testing of payments testing for warranty reserve.	3.9			A1
Horner	Kevin John	KJH	Senior	11/30/2007	Completed verification of audit files after move to new location in building at Delphi headquarters.	0.4			A1
Kennedy	Gareth L.	GLK	Manager	11/30/2007	Actuarial Review of Self-insured Liabilities	1.0			A1
Krabill	Aaron J.	AJK	Senior	11/30/2007	Meeting with J. Chan, J. Chew and P. Roth to discuss China coordination for the audit.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/30/2007	Meeting with D. Bayles, K. St. Romain, J. Chew, J. Chan and Shanghai Delphi Packard ICC team to discuss internal control results for Packard China.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/30/2007	Shanghai Packard plant tour with D. Bayles, K. St. Romain, J. Chan and J. Chew.	2.1			A1
Marold	Erick W.	EWM	Senior	11/30/2007	E&S Audit - Participated in the weekly update call with E&S finance managers and the E&Y audit team.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/30/2007	Packard: Call with C. Zerull to discuss topics to be addressed in the closing meeting agenda.	0.5			A1
Ranney	Amber C.	ACR	Senior	11/30/2007	Drafting participant data confirmation request letter for Watson Wyatt.	1.6			A1
Ranney	Amber C.	ACR	Senior	11/30/2007	Detail reviewing participant data testing results.	2.1			A1
Ranney	Amber C.	ACR	Senior	11/30/2007	Dayton-Resolving open items related to AR Confirm testing with the client.	1.4			A1
Ranney	Amber C.	ACR	Senior	11/30/2007	Packing and moving boxes as the Company is requiring us to change our location in the building.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/30/2007	Drafting agendas for post interim event.	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2007	AHG - Finalized FSCP test of controls, including sign-offs in GAMx and finalizing the open documentation accordingly.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2007	AHG - Finalized inventory reserve workpapers and drafted final open items accordingly.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2007	Powertrain - Attended a meeting with C. Bush and Powertrain Analyst to discuss the wind down of the Milwaukee plant and the potential impact on fixed asset and inventory.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2007	Thermal - Reviewed Q1/Q2 Journal Entries	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	11/30/2007	Discuss shared service center activities in Europe with B. Welsh	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	11/30/2007	Discussed cash worksteps with staff	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	11/30/2007	Followed-up with client regarding requested items.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/30/2007	Recalculated FX fair values	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	11/30/2007	Documented derivatives worksteps	3.5			A1
Simpson	Emma-Rose S.	ESS	Senior	11/30/2007	Moved various items into new workspace	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	11/30/2007	Moving of equipment to new location and IT setup time.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/30/2007	Review of December Audit Committee materials.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/30/2007	Review of PGAP responsibilities for YE.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/30/2007	Review of PIE agenda and division audit status for FD meeting for Thermal.	0.6			A1
Smith	Carolyn E.	CES	Staff	11/30/2007	Discussed tax preapproval amounts with Luxembourg office.	0.2			A1
Smith	Carolyn E.	CES	Staff	11/30/2007	Prepared spreadsheet with preapproval amounts gathered from international offices for tax consulting work.	1.4			A1
Smith	Carolyn E.	CES	Staff	11/30/2007	404: Met w/ L. Fisher regarding open items on framework.	0.6			A1
Smith	Carolyn E.	CES	Staff	11/30/2007	404: Gathered additional workpaper references for framework.	0.8			A1
Smith	Carolyn E.	CES	Staff	11/30/2007	Prepared list of international tax contact information for 2008 audit.	0.9			A1
Smith	Carolyn E.	CES	Staff	11/30/2007	404: Used PBC framework with test scripts to supplement testing procedures used by E&Y.	1.1			A1
Smith	Carolyn E.	CES	Staff	11/30/2007	Prepared table of different tax services for tax independence memo.	1.1			A1
<b>A1 Project Total:</b>						<b>3,101.7</b>		<b>\$0</b>	
<b>Accounting Assistance - A2 Catalyst</b>									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/29/2007	Review of Powertrain technical accounting memo on Catalyst divestiture, and provision of comments to M. Sandelich accordingly.	1.3	\$470	\$611	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Senior	10/29/2007	Attended a meeting with K. Tremain, M. Hatzfeld and M. Kearns to discuss the Catalyst sale.	3.5	\$250	\$875	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2007	Discussion with M. Short related to TAS scope related to Catalyst closing working capital statement and purchase price adjustment.	0.5	\$470	\$235	A2
Kearns	Matthew R.	MRK	Manager	10/30/2007	Catalyst - Reviewing email communications and reports sent from international teams related to the procedures performed on the sale of the Catalyst business.	1.4	\$330	\$462	A2
Saimoua	Omar Issam	OIS	Senior	10/30/2007	Performed review procedures related to the Catalyst Sale journal entry tie out to the supporting documents.	4.9	\$250	\$1,225	A2
Saimoua	Omar Issam	OIS	Senior	10/31/2007	Attended a meeting with K. Tremain, M. Hatzfeld and M. Kearns to discuss the Catalyst sale.	2.1	\$250	\$525	A2
Saimoua	Omar Issam	OIS	Senior	10/31/2007	Performed review procedures related to the Catalyst Sale journal entry tie out to the supporting documents.	3.6	\$250	\$900	A2
Kearns	Matthew R.	MRK	Manager	11/1/2007	Powertrain - Meeting with K. Tremain to discuss Catalyst Purchase Prices workpapers that E&Y will be performing agreed upon procedures on.	0.8	\$330	\$264	A2
Kearns	Matthew R.	MRK	Manager	11/1/2007	Powertrain - Performing a detailed review of the supporting schedule of the Catalyst Sale Calculation for Gain/Loss during Q3 for purposes of the Q3 review.	0.9	\$330	\$297	A2
Saimoua	Omar Issam	OIS	Senior	11/1/2007	Attended a meeting with K. Tremain, M. Hatzfeld and M. Kearns to discuss the Catalyst sale.	1.2	\$250	\$300	A2
Saimoua	Omar Issam	OIS	Senior	11/1/2007	Performed review procedures related to the Catalyst Sale journal entry tie out to the supporting documents.	5.2	\$250	\$1,300	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2007	Review of support for final working capital statement and purchase price adjustments.	1.1	\$470	\$517	A2
Miller	Nicholas S.	NSM	Manager	11/2/2007	Review of the accounting for the platinum group metals contracts that are pushed down to Catalyst.	1.9	\$330	\$627	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Senior	11/2/2007	Performed review procedures related to the Catalyst Sale journal entry tie out to the supporting documents.	4.7	\$250	\$1,175	A2
Kearns	Matthew R.	MRK	Manager	11/5/2007	Catalyst - Meeting with M. Hatzfeld to discuss documentation and review procedures related to the Catalyst agreed upon procedures for the Sale of the Catalyst Business.	0.8	\$330	\$264	A2
Miller	Nicholas S.	NSM	Manager	11/5/2007	Review of PGM contract accounting during the sale of the Catalyst business.	1.0	\$330	\$330	A2
Saimoua	Omar Issam	OIS	Senior	11/5/2007	Reviewed the Inventory binders related to the Catalyst sale.	3.4	\$250	\$850	A2
Saimoua	Omar Issam	OIS	Senior	11/5/2007	Reviewed the Catalyst binder to be provided to Umicore.	6.8	\$250	\$1,700	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/6/2007	Review of Catalyst divestiture closing working capital statement and purchase price adjustment support.	1.9	\$470	\$893	A2
Kearns	Matthew R.	MRK	Manager	11/6/2007	Reviewing the Shanghai Catalyst Divestiture Inventory binder.	2.3	\$330	\$759	A2
Saimoua	Omar Issam	OIS	Senior	11/6/2007	Reviewed the Inventory binders related to the Catalyst sale.	4.1	\$250	\$1,025	A2
Saimoua	Omar Issam	OIS	Senior	11/7/2007	Reviewed the Inventory binders related to the Catalyst sale.	3.6	\$250	\$900	A2
Saimoua	Omar Issam	OIS	Senior	11/7/2007	Reviewed the Catalyst binder to be provided to Umicore.	6.7	\$250	\$1,675	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2007	Review of Catalyst divestiture closing working capital statement and purchase price adjustment support.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2007	Review of Master Sale and Purchase Agreement.	3.1	\$470	\$1,457	A2
Kearns	Matthew R.	MRK	Manager	11/8/2007	Reviewing the Catalyst Divestiture Sales Price binder.	5.5	\$330	\$1,815	A2
Saimoua	Omar Issam	OIS	Senior	11/8/2007	Reviewed the Catalyst binder to be provided to Umicore.	3.6	\$250	\$900	A2
Saimoua	Omar Issam	OIS	Senior	11/8/2007	Reviewed the Inventory binders related to the Catalyst sale.	4.5	\$250	\$1,125	A2
Kearns	Matthew R.	MRK	Manager	11/9/2007	Reviewing the Tulsa Catalyst Divestiture Inventory binder.	3.0	\$330	\$990	A2
Saimoua	Omar Issam	OIS	Senior	11/9/2007	Reviewed the Catalyst binder to be provided to Umicore.	2.7	\$250	\$675	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Senior	11/9/2007	Reviewed the Inventory binders related to the Catalyst sale.	4.6	\$250	\$1,150	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/12/2007	Review of international audit team deliverables related to API observations.	0.9	\$470	\$423	A2
Kearns	Matthew R.	MRK	Manager	11/12/2007	Catalyst - Review and respond to emails from E&Y international team regarding Catalyst Divestiture procedures.	2.4	\$330	\$792	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/13/2007	Review of international audit team deliverables related to API observations.	1.5	\$470	\$705	A2
Kearns	Matthew R.	MRK	Manager	11/13/2007	Catalyst - Reviewing Catalyst Sale Binders to assist Delphi in determining if material differences exist in the sale price.	3.8	\$330	\$1,254	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2007	Review of international audit team deliverables related to API observations.	2.9	\$470	\$1,363	A2
Kearns	Matthew R.	MRK	Manager	11/15/2007	Catalyst - Reviewing Catalyst Sale Binders to assist Delphi in determining if material differences exist in the sale price.	3.7	\$330	\$1,221	A2
Short	Mark	MS	Partner	11/26/2007	Review of Catalyst purchase agreement regarding working capital issues	1.2	\$575	\$690	A2
Short	Mark	MS	Partner	11/28/2007	Review of work performed by audit team and discussions on matters to present to buyer and related strategies	2.8	\$575	\$1,610	A2
<b>A2 Catalyst Project Total:</b>						<b>111.0</b>		<b>\$34,396</b>	
<b>Corporate</b>									
Bond	Jason C.	JCB	Staff	10/30/2007	NATL Research Request #102907-1045. (Bankruptcy and early adoption of standards in accordance with SOP 90-7) per S. Richards.	4.7	\$140	\$658	A2
Conat	Arthur L.	ALC	Executive Director	10/30/2007	Discussion regarding question on appropriateness of curtailment accounting for SERP plan	0.6	\$525	\$315	A2
Krabill	Aaron J.	AJK	Senior Manager	10/30/2007	Meeting with C. Tosto, L. Fisher, E. Hubbard, M. Lewis, N. McNamara, B. Murray, C. Plummer, T. Tamer and J. Williams to discuss tax discontinued operations presentation and the Company's plan to prepare the necessary data.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	10/30/2007	Discussion with A. Ranney regarding GenPact testing approach.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/30/2007	Discussion with A. Krabill regarding FAS 112/pension accounting.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	10/30/2007	Preparation of SRM excerpt related to pension/OPEB/union matters.	1.4	\$470	\$658	A2
Simpson	Jamie	JS	Senior Manager	10/30/2007	Review of SERP accounting related to Q3.	2.3	\$470	\$1,081	A2
Krabill	Aaron J.	AJK	Senior Manager	10/31/2007	Conference call with B. Welsh, K. Asher, S. Sheckell and C. Mertin to discuss audit services to be provided as part of the Company's BPO in Europe.	1.2	\$470	\$564	A2
Rothmund	Mario Valentin	MVR	Senior	10/31/2007	AHG - Tested Q3 Separation Accrual with the help of R. Brewer.	1.1	\$275	\$303	A2
Sheckell	Steven F.	SFS	Partner	10/31/2007	Review pension and OPEB curtailment on accounting matters	0.7	\$575	\$403	A2
Simpson	Jamie	JS	Senior Manager	10/31/2007	Review of POR/Disclosure statement.	0.6	\$470	\$282	A2
Sheckell	Steven F.	SFS	Partner	11/1/2007	Review pension and OPEB curtailment on accounting matters	1.4	\$575	\$805	A2
Miller	Nicholas S.	NSM	Manager	11/2/2007	Completion of slide deck for derivative presentation to be completed for the Company by S. Kane.	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	11/2/2007	Discussion with K. Asher regarding GM agreements.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	11/2/2007	Summarization of union agreement differences.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	11/2/2007	Review of USW and splinter union accounting memos.	1.5	\$470	\$705	A2
Krabill	Aaron J.	AJK	Senior Manager	11/4/2007	Research related to Delphi's presentation of discontinued operations upon emergence from bankruptcy.	1.2	\$470	\$564	A2
Kane	Steven M.	SMK	Senior Manager	11/5/2007	Discuss FAS 133 accounting implications for emerging from bankruptcy, etc.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	11/5/2007	Meeting with D. Fidler and J. Simpson to discuss status of BPO transition to GenPact and related audit activities.	2.1	\$470	\$987	A2
Miller	Nicholas S.	NSM	Manager	11/5/2007	Call with S. Kane to finalize derivatives and hedging meeting agenda.	1.2	\$330	\$396	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	11/5/2007	Performing research for the accounting treatment of losses due to shareholder derivative litigation, assets held for sale, discontinued operations.	2.3	\$140	\$322	A2
Sheckell	Steven F.	SFS	Partner	11/5/2007	Review discontinued operations plans with T. Timko and J. Williams.	0.7	\$575	\$403	A2
Simpson	Jamie	JS	Senior Manager	11/5/2007	Preparation of agenda for meeting with D. Fidler to discuss BPO/GenPact status.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	11/5/2007	Meeting with D. Fidler and A. Krabill to discuss status of BPO.	2.1	\$470	\$987	A2
Asher	Kevin F.	KFA	Partner	11/6/2007	Accounting research related to discontinued operations	1.2	\$770	\$924	A2
Conat	Arthur L.	ALC	Executive Director	11/6/2007	Review and sign final accounting memo	1.9	\$525	\$998	A2
Fredericks	Alex J.	AJF	Senior Manager	11/6/2007	Research FAS 133 accounting topics for S. Kane regarding post-emergence accounting.	1.0	\$470	\$470	A2
Kane	Steven M.	SMK	Senior Manager	11/6/2007	Discuss FAS 133 accounting implications for emerging from bankruptcy, etc.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	11/6/2007	Call with B. Welsh to discuss European BPO transition and related audit plan.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	11/6/2007	Research related to Delphi's presentation of discontinued operations upon emergence from bankruptcy.	1.3	\$470	\$611	A2
Ranney	Amber C.	ACR	Senior	11/6/2007	Reviewing special attrition reserves as of 9/30/07 as part of the Q3 review.	3.6	\$300	\$1,080	A2
Simpson	Jamie	JS	Senior Manager	11/6/2007	Discussion with A. Krabill regarding GenPact audit coordination.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	11/6/2007	Discussion with A. Ranney regarding Q3 severance charge.	1.4	\$470	\$658	A2
Simpson	Jamie	JS	Senior Manager	11/6/2007	Preparation of workpaper documentation for pension/OPEB Q3 matters.	1.4	\$470	\$658	A2
Simpson	Jamie	JS	Senior Manager	11/6/2007	Review of attrition Q3 workpapers.	2.2	\$470	\$1,034	A2
Jin	Lei	LJ	Staff	11/7/2007	E&S Fixed Assets Observation-Match the sample list information with the sourcing documentation.	0.4	\$140	\$56	A2
Jones	Mathew S.	MSJ	Executive Director	11/7/2007	Review Disc Ops reporting requirements for tax for potential business unit held for sale	0.7	\$525	\$368	A2
Kane	Steven M.	SMK	Senior Manager	11/7/2007	Discuss FAS 133 accounting implications for emerging from bankruptcy, etc.	6.1	\$470	\$2,867	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabbill	Aaron J.	AJK	Senior Manager	11/7/2007	Call with B. Welsh to discuss European BPO transition and related audit plan.	0.7	\$470	\$329	A2
Ranney	Amber C.	ACR	Senior	11/7/2007	Making sample selections of special attrition participants for testing.	1.4	\$300	\$420	A2
Ranney	Amber C.	ACR	Senior	11/7/2007	Reviewing special attrition reserves as of 9/30/07 as part of the Q3 review.	3.4	\$300	\$1,020	A2
Rasmussen	Kyle M.	KMR	Staff	11/7/2007	Performing research for the accounting treatment of losses due to shareholder derivative litigation, assets held for sale, discontinued operations.	2.0	\$140	\$280	A2
Sheckell	Steven F.	SFS	Partner	11/7/2007	Review BPO transition strategy with J. Enzor and team.	1.2	\$575	\$690	A2
Simpson	Jamie	JS	Senior Manager	11/7/2007	Review of GM pension accounting in Q3 as it relates to Delphi.	0.5	\$470	\$235	A2
Tosto	Cathy I.	CIT	Partner	11/7/2007	Disc ops - review disclosures of peer companies.	1.2	\$575	\$690	A2
Kane	Steven M.	SMK	Senior Manager	11/8/2007	Discuss FAS 133 accounting implications for emerging from bankruptcy, etc.	6.9	\$470	\$3,243	A2
Miller	Nicholas S.	NSM	Manager	11/8/2007	Meeting with S. Kane and company personnel to discuss current derivatives and hedging topics.	5.6	\$330	\$1,848	A2
Rogers	Peter Scott	PSR	Partner	11/8/2007	Research and guidance for bankruptcy accounting under SOP 90-7.	2.0	\$575	\$1,150	A2
Sheckell	Steven F.	SFS	Partner	11/8/2007	Research discontinued operations approaches with management	0.6	\$575	\$345	A2
Jin	Lei	LJ	Staff	11/9/2007	Fixed Assets Observation-Preparing workpaper documentation.	1.8	\$140	\$252	A2
Jones	Mathew S.	MSJ	Executive Director	11/9/2007	Meet with C. Tosto and S. Sheckell regarding Disc Ops requirements and approach	0.8	\$525	\$420	A2
Jones	Mathew S.	MSJ	Executive Director	11/9/2007	Meet with T. Tamer and C. Tosto to discuss Disc Ops and Int'l Dry Run meetings.	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	11/9/2007	Research discontinued operations approaches with management	0.4	\$575	\$230	A2
Simpson	Jamie	JS	Senior Manager	11/9/2007	Discussion with E. Clauson regarding FAS 158 and GM pension accounting.	0.6	\$470	\$282	A2
Tosto	Cathy I.	CIT	Partner	11/9/2007	Disc ops - discuss approach with M. Jones and S. Sheckell.	0.7	\$575	\$403	A2
Tosto	Cathy I.	CIT	Partner	11/9/2007	Disc ops - Review example disclosures and other literature	0.7	\$575	\$403	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	11/11/2007	BPO transition - review of documents provided by GenPact related processes being transferred to GenPact in advance of meetings to discuss with M. Messina.	0.8	\$470	\$376	A2
Hegelmann	Julie Ann	JAH	Manager	11/12/2007	Discontinued Operations - correspond with C. Plummer re: request for tax packs from 2006 for entities included in the discontinued operations analysis.	0.1	\$330	\$33	A2
Krabill	Aaron J.	AJK	Senior Manager	11/12/2007	BPO transition - review of documents provided by GenPact related processes being transferred to GenPact in advance of meetings to discuss with M. Messina.	1.9	\$470	\$893	A2
Ranney	Amber C.	ACR	Senior	11/12/2007	BPO Transition-Drafting a client assistance list for December visit to GenPact to test controls over accounts receivable.	1.7	\$300	\$510	A2
Sheckell	Steven F.	SFS	Partner	11/12/2007	Review discontinued operations tax plans	0.5	\$575	\$288	A2
Hegelmann	Julie Ann	JAH	Manager	11/13/2007	Discontinued Operations - Request copy of tax pack tb 529 electronically for year 2006 from C. Plummer.	0.1	\$330	\$33	A2
Simpson	Jamie	JS	Senior Manager	11/13/2007	Preparation of presentation for GenPact training.	1.3	\$470	\$611	A2
Simpson	Jamie	JS	Senior Manager	11/13/2007	Participation in Delphi Finance Client Council meeting related to GenPact transition.	2.4	\$470	\$1,128	A2
Tosto	Cathy I.	CIT	Partner	11/13/2007	Review/revise agenda for discontinued opps meeting.	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	11/13/2007	Review deferred tax schedules for China, Mexico, and Austria related to interiors and send email to team accordingly.	0.3	\$575	\$173	A2
Fitzpatrick	Michael J.	MJF	Partner	11/14/2007	Review accounting for bankruptcy emergence.	1.9	\$825	\$1,568	A2
Jones	Mathew S.	MSJ	Executive Director	11/14/2007	Meeting with T. Tamer, T. Timko, S. Sheckell and C. Tosto to discuss approach for 2007 Disc Ops reporting	0.4	\$525	\$210	A2
Jones	Mathew S.	MSJ	Executive Director	11/14/2007	Prepare agenda for Disc Ops meeting and other preparation	0.4	\$525	\$210	A2
Jones	Mathew S.	MSJ	Executive Director	11/14/2007	Discussions with T. Tamer and others related to 2007 Disc Ops deal, book accounting issues, etc.	1.4	\$525	\$735	A2
Krabill	Aaron J.	AJK	Senior Manager	11/14/2007	Meeting with M. Messina and B. Welsh to discuss the current status of the BPO transition in Europe.	2.3	\$470	\$1,081	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabbill	Aaron J.	AJK	Senior Manager	11/14/2007	BPO transition, review of documents provided by GenPact related processes being transferred to GenPact in advance of meetings to discuss with M. Messina.	2.6	\$470	\$1,222	A2
Rothmund	Mario Valentin	MVR	Senior	11/14/2007	AHG - Follow-up on questions resulting out of the review of the Q3 restructuring accrual.	1.1	\$275	\$303	A2
Rothmund	Mario Valentin	MVR	Senior	11/14/2007	Test of the Q3 restructuring accrual at AHG. Test included comparison to prior year and detail test of 15 employees.	4.1	\$275	\$1,128	A2
Rothmund	Mario Valentin	MVR	Senior	11/14/2007	AHG - Met with R. Brewer to perform the testing of the Q3 restructuring accrual.	1.1	\$275	\$303	A2
Sheckell	Steven F.	SFS	Partner	11/14/2007	Review discontinued operations tax plans	0.6	\$575	\$345	A2
Sheckell	Steven F.	SFS	Partner	11/14/2007	Research accounting for GM related agreements	2.2	\$575	\$1,265	A2
Simpson	Jamie	JS	Senior Manager	11/14/2007	Review of GenPact audit program for YE testing on receivables.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	11/14/2007	Discussion with M. Fawcett and P. Viviano regarding agenda for GenPact training.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	11/14/2007	Review of GM 10Q for Delphi considerations.	0.7	\$470	\$329	A2
Tosto	Cathy I.	CIT	Partner	11/14/2007	Discuss impact of loss on disc ops disclosure	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	11/14/2007	Review/revise agenda for discontinued opps meeting.	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	11/14/2007	Discuss agenda for disc ops meeting and our suggested approach with T. Tamer	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	11/14/2007	Discuss and revise agenda for disc ops meeting with M. Jones.	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	Partner	11/14/2007	Meeting with T. Timko and T. Tamer related to disc ops.	0.9	\$575	\$518	A2
Tosto	Cathy I.	CIT	Partner	11/14/2007	Discuss disc ops with M. Sandelich and D. Berberich related to interiors transaction.	1.1	\$575	\$633	A2
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	Discontinued Operations - review JV Scenario analysis prepared by the client and compare it to the information provided for the discontinued operations analysis to confirm ownership and ownership percentages	0.1	\$330	\$33	A2
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	Discontinued Operations - discussion with M. Jones regarding suggested revisions to the analysis template.	0.2	\$330	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	Discontinued Operations - revisions to Interiors Transaction summary word document	0.4	\$330	\$132	A2
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	Discontinued Operations - Discussion with C. Tosto re: understanding allocation of purchase price and details for preparation of gain or loss calculation	0.6	\$330	\$198	A2
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	Discontinued Operations - Discussion with C. Tosto re: summary of transaction and items to include in the analysis template.	0.8	\$330	\$264	A2
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	Discontinued Operations - revisions to analysis template	1.3	\$330	\$429	A2
Hegelmann	Julie Ann	JAH	Manager	11/15/2007	Discontinued Operations - Begin draft analysis worksheet	1.8	\$330	\$594	A2
Kane	Steven M.	SMK	Senior Manager	11/15/2007	Answering questions on how 157 impacts derivative accounting with taking credit into consideration.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	11/15/2007	Travel time to Hyderabad, India from Detroit, MI for meetings with GenPact, J. Enzor and B. Berry to E&S General Accounting outsourcing.	5.5	*\$235	\$1,293	A2
Ranney	Amber C.	ACR	Senior	11/15/2007	BPO Transition-Drafting a client assistance list for GenPact to test controls over the AR process.	0.6	\$300	\$180	A2
Tosto	Cathy I.	CIT	Partner	11/15/2007	Interiors sale - prepare summary of pertinent issues	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	Partner	11/15/2007	Review and discuss key issues around interiors sale with M. Jones and S. Sheckell.	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	Partner	11/15/2007	Review estimated loss analysis on interiors sale with J. Hegelmann and discuss modifications to computation and summary of deal.	0.8	\$575	\$460	A2
Tosto	Cathy I.	CIT	Partner	11/15/2007	Meet with J. Hegelmann to discuss interiors sale, preparation of analysis of loss by jurisdiction and provide comments on initial template prepared.	0.9	\$575	\$518	A2
Tosto	Cathy I.	CIT	Partner	11/15/2007	Review interiors sale agreement.	2.1	\$575	\$1,208	A2
Jones	Mathew S.	MSJ	Executive Director	11/16/2007	Disc Ops - Review and comment on book gain loss computation	0.5	\$525	\$263	A2
Krabill	Aaron J.	AJK	Senior Manager	11/16/2007	Meetings at GenPact with J. Enzor, B. Berry and various GenPact personnel to discuss the E&S General Ledger outsourcing project.	8.8	\$470	\$4,136	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	11/16/2007	Walking through Attrition participant data testing questions with R. Pochmara.	0.8	\$300	\$240	A2
Simpson	Jamie	JS	Senior Manager	11/16/2007	Review of GenPact audit program with A. Ranney for Accounts receivable YE testing.	0.5	\$470	\$235	A2
Conat	Arthur L.	ALC	Executive Director	11/17/2007	Time spent addressing accounting questions from J. Simpson.	1.0	\$525	\$525	A2
Krabill	Aaron J.	AJK	Senior Manager	11/17/2007	Travel time from India to Detroit from meetings with GenPact to discuss E&S GL pilot outsourcing project.	1.8	*\$235	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	11/17/2007	Meeting with J. Enzor, B. Berry and GenPact to discuss the E&S GL outsourcing pilot project.	6.4	\$470	\$3,008	A2
Krabill	Aaron J.	AJK	Senior Manager	11/18/2007	Travel time from India to Detroit from meetings with GenPact to discuss E&S GL pilot outsourcing project.	7.6	*\$235	\$1,786	A2
Asher	Kevin F.	KFA	Partner	11/19/2007	Research related to Discontinued Operation accounting and disclosure matters in a Form S-1	1.4	\$770	\$1,078	A2
Fitzpatrick	Michael J.	MJF	Partner	11/19/2007	Review accounting for bankruptcy emergence.	1.1	\$825	\$908	A2
Krabill	Aaron J.	AJK	Senior Manager	11/19/2007	Meeting with S. Sheckell to discuss meetings in India to discuss the E&S GL pilot outsourcing project.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	11/19/2007	Research related to discontinued operations tax presentation.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	11/20/2007	Research related to Discontinued Operation accounting and disclosure matters in a Form S-1	2.1	\$770	\$1,617	A2
Jones	Mathew S.	MSJ	Executive Director	11/20/2007	Core Team Meeting with Delphi Tax and KPMG to discuss Disc Ops review and other tax accounting projects	0.8	\$525	\$420	A2
Krabill	Aaron J.	AJK	Senior Manager	11/20/2007	Meeting with C. Tosto, L. Fisher, E. Hubbard, N. McNamara, B. Murray, C. Plummer, T. Tamer, J. Williams and M. Jones to discuss the status of various tax accounting projects including discontinued operations tax project.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	11/20/2007	Review BPO transition timeline with J. Enzor and team.	1.0	\$575	\$575	A2
Sheckell	Steven F.	SFS	Partner	11/20/2007	Review discontinued operations disclosure related topics for S-1	2.4	\$575	\$1,380	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/20/2007	Review of OPEB curtailment accounting related to benefit guarantee individuals.	1.0	\$470	\$470	A2
Tosto	Cathy I.	CIT	Partner	11/21/2007	Disc ops - review KPMG summary of approach, consult acctg guidance, and make comments accordingly.	1.1	\$575	\$633	A2
Simpson	Jamie	JS	Senior Manager	11/25/2007	Preparation of GenPact training presentation materials.	2.4	\$470	\$1,128	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/26/2007	Meeting with M. Sandelich to discuss status of Delphi/KPMG preparation of Steering discontinued operations model.	1.5	\$470	\$705	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/26/2007	Meeting with M. Sandelich to discuss status of Delphi/KPMG preparation of Interiors discontinued operations model.	1.5	\$470	\$705	A2
Ranney	Amber C.	ACR	Senior	11/26/2007	Detail reviewing special attrition participant data testing.	1.4	\$300	\$420	A2
Simpson	Jamie	JS	Senior Manager	11/26/2007	Preparation of GenPact training presentation materials.	3.2	\$470	\$1,504	A2
Boehm	Michael J.	MJB	Manager	11/27/2007	Discontinued Operations - Reviewed Steering discontinued operations model and compared adjustments and related rationale to those made for carve-out audit.	2.3	\$330	\$759	A2
Boehm	Michael J.	MJB	Manager	11/27/2007	Discontinued Operations - Met with M. Sandelich, M. Hatzfeld and N. Miller to discuss discontinued operations model and methodology.	1.8	\$330	\$594	A2
Miller	Nicholas S.	NSM	Manager	11/27/2007	Meeting with M. Sandelich, M. Hatzfeld, and M. Boehm to discuss the process for accounting for discontinued operations.	1.1	\$330	\$363	A2
Ranney	Amber C.	ACR	Senior	11/27/2007	Detail reviewing special attrition participant data testing.	2.3	\$300	\$690	A2
Boehm	Michael J.	MJB	Manager	11/28/2007	Discussion with R. Marcola regarding Steering Discontinued Operations model as compared to carve-out model.	0.4	\$330	\$132	A2
Pochmara	Rose Christine	RCP	Staff	11/28/2007	Guidance from A. Ranney on special attrition participant data testing.	0.3	\$140	\$42	A2
Pochmara	Rose Christine	RCP	Staff	11/28/2007	For Attrition participants of the buydown option, requested additional support for employee's classification to agree MOU to their new wage rate.	0.8	\$140	\$112	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	11/28/2007	Compiled open items and requests from the client and open testing procedures yet to be completed related to the attrition participant data.	1.1	\$140	\$154	A2
Pochmara	Rose Christine	RCP	Staff	11/28/2007	Cleared review notes for attrition participant data testing.	1.2	\$140	\$168	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2007	Meeting with M. Sandelich to discuss status of Delphi/KPMG preparation of Steering discontinued operations model.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	11/29/2007	Research relating to DO treatment and interaction with the S-1 filing.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	11/29/2007	Research accounting for OPEB curtailment	0.6	\$575	\$345	A2
Simpson	Jamie	JS	Senior Manager	11/29/2007	Preparation for GenPact training session to Romania.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	11/29/2007	Discussion with S. Sheckell regarding accounting for OPEB benefit guarantee individuals.	0.7	\$470	\$329	A2
Fitzpatrick	Michael J.	MJF	Partner	11/30/2007	Call to discuss MOU's/Union agreements.	1.0	\$825	\$825	A2
Krabill	Aaron J.	AJK	Senior Manager	11/30/2007	Conference call with J. Simpson, Delphi participants and Genpact Romania participants to provide background and education on our audit process.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	11/30/2007	Research relating to DO treatment and interaction with the S-1 filing.	0.2	\$470	\$94	A2
Simpson	Jamie	JS	Senior Manager	11/30/2007	Preparation for GenPact training presentation for Romania.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	11/30/2007	Presentation to GenPact on E&Y audit process/team/etc.	1.2	\$470	\$564	A2
<b>A2 Corporate Project Total:</b>						<b>205.8</b>		<b>\$87,949</b>	
<b>Financial Remediation</b>									
Cummings	Leland P.	LPC	Staff	10/27/2007	Packard - Perform physical inventory observation.	8.0	\$140	\$1,120	A2
Horner	Kevin John	KJH	Senior	10/29/2007	E&S Audit: meeting with J. Simpson and J. Nicol to discuss resolution of the inventory test count tie out issues.	0.8	\$250	\$200	A2
Krabill	Aaron J.	AJK	Senior Manager	10/29/2007	Meeting with R. Hofmann and E. Marold to discuss the progress of the tooling remediation plans for E&S.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/29/2007	E&S Audit - Prepared a 2007 rollforward of tooling projects based on data provided by E&S. Detail rollforward required as a result of the prior-year tooling material weakness.	3.3	\$300	\$990	A2
Marold	Erick W.	EWM	Senior	10/30/2007	E&S Audit - Selected additional tooling programs for testing as a result of the prior-year material weakness related to special tools based on year-to-date amortization.	2.2	\$300	\$660	A2
Marold	Erick W.	EWM	Senior	10/30/2007	E&S Audit - Selected additional tooling programs for testing as a result of the prior-year material weakness related to special tools based on year-to-date rebill activity.	2.3	\$300	\$690	A2
Miller	Nicholas S.	NSM	Manager	10/30/2007	Packard - Call with D. Kolano and G. Ward to coordinate inventory observation procedures.	0.9	\$330	\$297	A2
Miller	Nicholas S.	NSM	Manager	10/30/2007	Packard - Meeting with T. Cooney, J. Yuhaz, M. Starr and plant personnel to strategize for SAP inventory observation procedures.	1.3	\$330	\$429	A2
Pikos	Matthew C.	MCP	Senior	10/30/2007	Meeting with the client at the Packard division to discuss the documentation we need to receive before, during and after our observation of a physical inventory.	1.8	\$275	\$495	A2
Miller	Nicholas S.	NSM	Manager	10/31/2007	Packard: Documentation of procedures completed during Q3 specific for inventory given the current quarter difficulties with the SAP implementation.	2.9	\$330	\$957	A2
Pikos	Matthew C.	MCP	Senior	10/31/2007	Meeting at the Packard division to discuss the documentation we need to receive before, during and after our observation of a physical inventory.	0.6	\$275	\$165	A2
Pikos	Matthew C.	MCP	Senior	10/31/2007	Performing walkthrough procedures on the new perpetual inventory system at the Packard division. As the division has two inventory systems that must be tested, this represents the excess time charged testing a second system.	2.9	\$275	\$798	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	10/31/2007	Drafting a memo to document the additional procedures and considerations that were performed for our third quarter review at the Packard division relating to the client difficulty implementing the new perpetual inventory system.	3.4	\$275	\$935	A2
Miller	Nicholas S.	NSM	Manager	11/1/2007	Packard: Documentation of procedures completed during Q3 specific for inventory given the current quarter difficulties with the SAP implementation.	1.0	\$330	\$330	A2
Pikos	Matthew C.	MCP	Senior	11/1/2007	Performing test of control procedures on the new perpetual inventory system at the Packard division. As the division has two inventory systems that must be tested, this represents the excess time charged testing a second system.	0.6	\$275	\$165	A2
Pikos	Matthew C.	MCP	Senior	11/2/2007	Performing test of control procedures on the new perpetual inventory system at the Packard division. As the division has two inventory systems that must be tested, this represents the excess time charged testing a second system.	1.8	\$275	\$495	A2
Pikos	Matthew C.	MCP	Senior	11/3/2007	Due to difficulties implementing their new perpetual inventory system, the Packard division re-counted all of the inventory in Plant 11. This represents the time it took to observe this inventory.	4.1	\$275	\$1,128	A2
Miller	Nicholas S.	NSM	Manager	11/5/2007	Packard - Call with T. Cooney, J. Yuhaz and Mexican personnel to discuss the Mexico East inventory observations.	1.5	\$330	\$495	A2
Horner	Kevin John	KJH	Senior	11/6/2007	E&S Audit: Meeting with L. Jin to walkthrough additional fixed asset rollforward testing procedures that are required as a result of the 2006 fixed asset material weakness.	1.2	\$250	\$300	A2
Krabill	Aaron J.	AJK	Senior Manager	11/6/2007	Correspondence with international teams regarding out of scope Packard inventories	0.8	\$470	\$376	A2
Asher	Kevin F.	KFA	Partner	11/7/2007	Review of the remediation testing plan for Packard inventory	1.7	\$770	\$1,309	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/7/2007	Packard - Review inventory test strategy in view of material weakness and SAP implementation.	1.4	\$575	\$805	A2
Jin	Lei	LJ	Staff	11/7/2007	E&S Audit - Selected fixed assets from the tag control to observe in the facility - procedures performed as a result of the 2006 fixed asset material weakness.	2.1	\$140	\$294	A2
Jin	Lei	LJ	Staff	11/7/2007	E&S Audit - Agreed results of the fixed asset physical inventory (performed as a result of the 2006 fixed asset material weakness) into the general ledger and disposal testing.	2.3	\$140	\$322	A2
Miller	Nicholas S.	NSM	Manager	11/7/2007	Communication to the divisional teams regarding the reporting requirements for identified deficiencies.	1.5	\$330	\$495	A2
Jin	Lei	LJ	Staff	11/8/2007	E&S Audit - Documented our testing related to E&S' 2007 fixed asset physical inventory that was performed as a result of the prior-year material weakness.	4.3	\$140	\$602	A2
Marold	Erick W.	EWM	Senior	11/8/2007	E&S Audit - Reviewed information provided to E&Y related to testing sample for tooling cost accumulation. Additional procedures performed as a result of the prior year material weakness.	2.1	\$300	\$630	A2
Marold	Erick W.	EWM	Senior	11/8/2007	E&S Audit - Updated K. Asher in regards to testing status related to fixed assets and tooling	1.6	\$300	\$480	A2
Marold	Erick W.	EWM	Senior	11/8/2007	E&S Audit - Met with C. Riedl (ICC) to discuss control deficiency status.	1.3	\$300	\$390	A2
Rasmussen	Kyle M.	KMR	Staff	11/8/2007	Retrieving, reviewing and providing the deficiency tracker to all members of the team.	0.3	\$140	\$42	A2
Boehm	Michael J.	MJB	Manager	11/9/2007	DPSS - Discussed inventory PPV testing with E.R. Simpson.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	11/9/2007	Attendance in Contract Administration training program held by SOX group in order to assess the status of the material weakness remediation.	2.0	\$330	\$660	A2
Nicol	Jeremy M.	JMN	Staff	11/9/2007	Thermal-Documentation of deficiencies identified during the current year audit.	1.2	\$220	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	11/9/2007	Due to implementation issues at the Packard Division relating to their new perpetual inventory system, traveled to Mexico to observe several physical inventories.	2.6	*\$138	\$359	A2
Henning	Jeffrey M.	JMH	Partner	11/12/2007	Bi-weekly meeting with D. Bayles re: material weakness remediation	1.1	\$575	\$633	A2
Marold	Erick W.	EWM	Senior	11/12/2007	E&S - Special Tools - Prepared an analysis to identify the total potential error in the financial statement based on transactions that occurred prior to E&S remediating their controls related to special tools.	2.1	\$300	\$630	A2
Marold	Erick W.	EWM	Senior	11/12/2007	E&S - Special Tools - Performed a year-to-date 2007 rollforward for special tools based on monthly activity reports provided by E&S.	2.4	\$300	\$720	A2
Horner	Kevin John	KJH	Senior	11/13/2007	E&S Audit: completed summary of control deficiencies template.	0.8	\$250	\$200	A2
Marold	Erick W.	EWM	Senior	11/13/2007	E&S Audit - Performed expanded testing of special tools related to in-service dates for year-to-date and life-to-date amortization as a result of the prior-year material weakness.	2.3	\$300	\$690	A2
Marold	Erick W.	EWM	Senior	11/13/2007	E&S - Special Tools - Prepared an analysis to identify the total potential error in the financial statement based on transactions that occurred prior to E&S remediating their controls related to special tools.	1.3	\$300	\$390	A2
Miller	Nicholas S.	NSM	Manager	11/13/2007	Travel time from Indianapolis, IN to Laredo, TX to observe the physical inventory for Plant 81, Nuevo Laredo.	3.0	*\$165	\$495	A2
Gerber	Katherine A.	KAA	Senior	11/14/2007	Thermal - Review deficiency listing.	0.2	\$300	\$60	A2
Horner	Kevin John	KJH	Senior	11/14/2007	E&S Audit - Additional substantive procedures related to fixed asset disposal activity as a result of the 2006 fixed asset material weakness.	3.9	\$250	\$975	A2
Miller	Nicholas S.	NSM	Manager	11/14/2007	Packard - Review of Plant 82 and the count procedures being performed as part of the Plant 81 API.	1.8	\$330	\$594	A2
Miller	Nicholas S.	NSM	Manager	11/14/2007	Tour of Plant 81, meeting with plant personnel, review of the count procedures, and discussion of the API plan with Packard personnel.	2.6	\$330	\$858	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/14/2007	Packard - Tour of Laredo Distribution Center, discussion of the cycle count procedures and addressing the API process with the CSC experts.	3.0	\$330	\$990	A2
Simpson	Jamie	JS	Senior Manager	11/14/2007	Review of Thermal deficiencies identified by E&Y.	0.6	\$470	\$282	A2
Horner	Kevin John	KJH	Senior	11/15/2007	E&S Audit: Additional substantive procedures related to testing the fixed asset construction work in process balance as a result of the prior year fixed asset material weakness.	3.9	\$250	\$975	A2
Marold	Erick W.	EWM	Senior	11/15/2007	Met with G. Irish to discuss methodology for accumulating control deficiencies related to certain prior-year controls.	2.1	\$300	\$630	A2
Miller	Nicholas S.	NSM	Manager	11/15/2007	Packard - Completion of test counts at the API for Plant 81.	5.8	\$330	\$1,914	A2
Marold	Erick W.	EWM	Senior	11/16/2007	E&S Audit - Prepared a summary memo documenting our incremental testing procedures for special tools as a result of the prior-year material weakness related to special tools.	2.3	\$300	\$690	A2
Miller	Nicholas S.	NSM	Manager	11/16/2007	Packard - Travel time from Laredo, TX to Detroit, MI after observation of the physical inventory for Plant 81, Nuevo Laredo.	4.0	*\$165	\$660	A2
Horner	Kevin John	KJH	Senior	11/19/2007	E&S - Reviewed results of the 2007 fixed asset physical inventory that was performed as a result of the 2006 material weakness.	1.4	\$250	\$350	A2
Krabill	Aaron J.	AJK	Senior Manager	11/19/2007	Correspondence with international teams regarding additional inventory procedures to be completed by certain Packard audit teams in response to SAP issues.	0.7	\$470	\$329	A2
Miller	Nicholas S.	NSM	Manager	11/19/2007	Conference call with Mexico West to discuss inventory procedures that would be performed. Additional involvement required due to the Packard inventory Material weakness.	1.6	\$330	\$528	A2
Miller	Nicholas S.	NSM	Manager	11/19/2007	Conference call with tooling remediation team to discuss status.	1.4	\$330	\$462	A2
Miller	Nicholas S.	NSM	Manager	11/20/2007	Call with F. Nance to discuss the Packard deficiencies.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	11/26/2007	DPSS Audit - Reviewed DPSS deficiency tracker.	0.3	\$330	\$99	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Manager	11/26/2007	Powertrain - Reviewing control deficiencies identified by E&Y team members during interim internal control testing.	0.8	\$330	\$264	A2
Miller	Nicholas S.	NSM	Manager	11/26/2007	Accumulation of deficiencies from the divisions for inclusion in the aggregation.	1.3	\$330	\$429	A2
Rothmund	Mario Valentin	MVR	Senior	11/26/2007	Prepared and updated the AHG deficiency tracker.	0.7	\$275	\$193	A2
Rothmund	Mario Valentin	MVR	Senior	11/26/2007	Prepared and updated the Powertrain deficiency tracker.	0.7	\$275	\$193	A2
Miller	Nicholas S.	NSM	Manager	11/27/2007	Accumulation of deficiencies from the divisions for inclusion in the aggregation.	1.1	\$330	\$363	A2
Rothmund	Mario Valentin	MVR	Senior	11/27/2007	Discussed AHG deficiencies with L. Maynarich	0.6	\$275	\$165	A2
Rothmund	Mario Valentin	MVR	Senior	11/27/2007	Discussed deficiencies related to the Powertrain division with each individual process owner.	1.1	\$275	\$303	A2
Simpson	Jamie	JS	Senior Manager	11/27/2007	Review demographic data material weakness remediation memo and provide comments to D. Bayles accordingly.	2.3	\$470	\$1,081	A2
Horner	Kevin John	KJH	Senior	11/28/2007	E&S Audit: Completed review of additional substantive audit procedures performed related to fixed asset account balances as a result of the prior-year fixed asset material weakness.	3.9	\$250	\$975	A2
Horner	Kevin John	KJH	Senior	11/28/2007	E&S Audit: conference call with. F. Olsson, K. Bellis, and E. Marold to discuss control deficiencies for E&S Division.	0.7	\$250	\$175	A2
Miller	Nicholas S.	NSM	Manager	11/28/2007	Packard: Meeting with G. Ward and the Mexico West internal audit team to coordinate the API observations.	0.6	\$330	\$198	A2
Horner	Kevin John	KJH	Senior	11/29/2007	E&S Audit - Completed tag accuracy control testing for fixed asset physical inventory observation documentation that was performed as a result of the 2006 fixed asset material weakness.	2.9	\$250	\$725	A2
Marold	Erick W.	EWM	Senior	11/29/2007	E&S Audit - Detail review of fixed asset physical inventory procedures that were performed as a result of the prior-year material weakness.	2.1	\$300	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	11/29/2007	Packard - Travel time to Warren, OH from Royal Oak, MI for inventory observation required because of the inventory material weakness.	3.6	*\$70	\$252	A2
Miller	Nicholas S.	NSM	Manager	11/30/2007	Travel time from Cincinnati, OH to El Paso, TX to participate in the observation of the Mexico West API's.	2.5	*\$165	\$413	A2
Rasmussen	Kyle M.	KMR	Staff	11/30/2007	Packard - Travel time from Warren, OH to Royal Oak, MI for inventory observation required because of the inventory material weakness.	3.6	*\$70	\$252	A2
Rasmussen	Kyle M.	KMR	Staff	11/30/2007	Packard - Performing inventory observation on plant 10, required because of the inventory material weakness.	8.6	\$140	\$1,204	A2
<b>A2 Financial Remediation Project Total:</b>						<b>153.6</b>		<b>\$40,434</b>	
<b>Fresh Start Accounting</b>									
Asher	Kevin F.	KFA	Partner	10/29/2007	Review of disclosure matters related to the Chapter 11 activities	2.6	\$770	\$2,002	A2
Krabill	Aaron J.	AJK	Senior Manager	10/29/2007	Conference call with S. Sheckell and C. Tosto to discuss the fresh start tax dry run procedures and related fees.	0.7	\$470	\$329	A2
Artale	Sabrina A.	SAA	Senior Manager	10/30/2007	Conference call with J. Burns, S. Sheckell A. Krabill, and M. Boehm to discuss the fresh start valuation of the GM subsidy.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	10/30/2007	Conference call with J. Burns, S. Artale, S. Sheckell and M. Boehm to discuss the fresh start valuation of the GM subsidy.	1.1	\$470	\$517	A2
Tosto	Cathy I.	CIT	Partner	10/30/2007	Deferred tax accounting core team meeting	1.3	\$575	\$748	A2
Asher	Kevin F.	KFA	Partner	10/31/2007	Review of updated plan of reorganization matters	1.6	\$770	\$1,232	A2
Tosto	Cathy I.	CIT	Partner	10/31/2007	Review information surrounding the new plan of reorganization files	0.4	\$575	\$230	A2
Artale	Sabrina A.	SAA	Senior Manager	11/2/2007	Discussions with KPMG regarding the current status of the Delphi fresh start valuations.	0.4	\$470	\$188	A2
Asher	Kevin F.	KFA	Partner	11/2/2007	Review of Bankruptcy accounting matters for disclosure of post petition interest expense	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MJB	Manager	11/2/2007	Met with B. Murray and A. Krabill for weekly fresh start accounting update.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Burns JR	John E.	JEB	Senior Manager	11/2/2007	Discussions with Rothschild in regards to fresh start valuations.	1.9	\$470	\$893	A2
Fitzpatrick	Michael J.	MJF	Partner	11/2/2007	Discuss fresh start topics with S. Sheckell and A. Krabill.	1.9	\$825	\$1,568	A2
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Discussion with M. Fitzpatrick regarding the fresh start fixed asset scoping.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Meeting with B. Murray and M. Boehm to discuss the status of various fresh start accounting matters.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	11/2/2007	Conference call with B. Murray, J. Burns and Rothschild representative to discuss the Rothschild fresh start valuation.	1.1	\$470	\$517	A2
Sheckell	Steven F.	SFS	Partner	11/2/2007	Discuss fresh start topics with M. Fitzpatrick and A. Krabill.	2.0	\$575	\$1,150	A2
Krabill	Aaron J.	AJK	Senior Manager	11/5/2007	Review of the fresh start tax accounting dry run procedures and budget.	1.7	\$470	\$799	A2
Sheckell	Steven F.	SFS	Partner	11/5/2007	Audit procedures related to bankrupt accounting topics	1.5	\$575	\$863	A2
Asher	Kevin F.	KFA	Partner	11/6/2007	Research related to fresh start accounting matters	1.3	\$770	\$1,001	A2
Asher	Kevin F.	KFA	Partner	11/7/2007	Fresh Start tax accounting research and advisory meeting	2.2	\$770	\$1,694	A2
Jones	Mathew S.	MSJ	Executive Director	11/7/2007	Meet with Neal (KPMG), C. Tosto and A. Krabill regarding the timing, steps, etc in the numerous tax workstreams	1.3	\$525	\$683	A2
Krabill	Aaron J.	AJK	Senior Manager	11/7/2007	Meeting with C. Tosto, M. Jones and N. McNamara to discuss the tax fresh start work plan.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	11/7/2007	Audit procedures related to bankrupt accounting topics	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	Partner	11/7/2007	Prep for meeting on tax accounting workplan	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	11/7/2007	Meeting with KPMG related to workplan around fresh start tax accounting	1.6	\$575	\$920	A2
Jones	Mathew S.	MSJ	Executive Director	11/8/2007	Participate in Tax's Core Team meeting with Delphi Tax, KPMG and E&Y.	0.7	\$525	\$368	A2
Jones	Mathew S.	MSJ	Executive Director	11/8/2007	Follow-up discussion with C. Plummer related to draft fresh start adjustments	0.6	\$525	\$315	A2
Hegelmann	Julie Ann	JAH	Manager	11/9/2007	Meet with L. Fisher, C. Plummer, E. Hubbard, and C. Smith re: getting to know the core team.	1.5	\$330	\$495	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jones	Mathew S.	MSJ	<b>Executive Director</b>	11/9/2007	Prepare and send communication to international dry run team on timing of review, logistics of local meetings, agenda for internal kick-off call and background on fresh start accounting.	1.2	\$525	\$630	A2
Sheckell	Steven F.	SFS	<b>Partner</b>	11/9/2007	Audit procedures related to bankrupt accounting topics	0.8	\$575	\$460	A2
Hendy	James W.	JWH	<b>Executive Director</b>	11/12/2007	Review of the current fixed asset valuations to be used for fresh start accounting.	2.0	\$525	\$1,050	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/13/2007	Fresh Start - Met with S. Sheckell to discuss other assets/liabilities and favorable/unfavorable lease valuation in conjunction with fresh start accounting project.	0.7	\$330	\$231	A2
Sheckell	Steven F.	SFS	<b>Partner</b>	11/13/2007	Review fresh start accounting related topics	1.2	\$575	\$690	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/14/2007	Fresh Start - Weekly fresh start accounting update meeting with B. Murray and A. Krabill.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/15/2007	Fresh Start - Updated fresh start accounting issues tracker.	0.4	\$330	\$132	A2
Jones	Mathew S.	MSJ	<b>Executive Director</b>	11/15/2007	Participate in Core Team Meeting with Delphi Tax Accounting Group and KPMG to discuss Domestic tax provision tool, tax basis balance sheets project, international dry run project and other matters.	1.6	\$525	\$840	A2
Sheckell	Steven F.	SFS	<b>Partner</b>	11/15/2007	Review fresh start accounting related topics	2.4	\$575	\$1,380	A2
Smith	Carolyn E.	CES	<b>Staff</b>	11/15/2007	Fresh Start - Meeting w/J. Hegelmann and C. Tosto to status of fresh start work and possible start dates.	0.8	\$220	\$176	A2
Tosto	Cathy I.	CIT	<b>Partner</b>	11/15/2007	Attend core team meeting related to fresh start tax accounting.	1.7	\$575	\$978	A2
Sheckell	Steven F.	SFS	<b>Partner</b>	11/16/2007	Review fresh start accounting related topics	3.4	\$575	\$1,955	A2
Tosto	Cathy I.	CIT	<b>Partner</b>	11/16/2007	Debrief D. Kelley on core team meeting related to fresh start tax accounting.	0.3	\$575	\$173	A2
Sheckell	Steven F.	SFS	<b>Partner</b>	11/19/2007	Review fresh start accounting time line and related regulatory filings	3.6	\$575	\$2,070	A2
Sheckell	Steven F.	SFS	<b>Partner</b>	11/20/2007	Discuss emergence time frame and registration statements with T. Timko and J. Williams.	0.6	\$575	\$345	A2
Tosto	Cathy I.	CIT	<b>Partner</b>	11/20/2007	Attend core group meeting.	1.4	\$575	\$805	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Burns JR	John E.	JEB	Senior Manager	11/21/2007	Conference call with S. Sheckell and A. Krabill to discuss the status of Delphi's emergence plan and timing of the review of the fresh start valuations.	1.1	\$470	\$517	A2
Asher	Kevin F.	KFA	Partner	11/26/2007	Review of accounting memo related to post petition meeting	1.3	\$770	\$1,001	A2
Asher	Kevin F.	KFA	Partner	11/27/2007	Review of status of POR and related accounting implications	1.3	\$770	\$1,001	A2
Asher	Kevin F.	KFA	Partner	11/28/2007	Review of status of POR and related accounting implications	1.7	\$770	\$1,309	A2
Boehm	Michael J.	MJB	Manager	11/28/2007	Fresh Start - Call with A. Krabill to discuss fresh start accounting and post-emergence valuation topics.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	11/28/2007	Fresh start accounting update call w/ B. Murray.	0.6	\$330	\$198	A2
Asher	Kevin F.	KFA	Partner	11/29/2007	Review of income tax accounting considerations for fresh start accounting	1.3	\$770	\$1,001	A2
Asher	Kevin F.	KFA	Partner	11/29/2007	Review of status of POR and related accounting implications	1.8	\$770	\$1,386	A2
Krabill	Aaron J.	AJK	Senior Manager	11/29/2007	Conference call with M. Boehm to discuss fresh start accounting questions related to the valuation of Steering upon emergence and goodwill impairment.	0.8	\$470	\$376	A2
Sheckell	Steven F.	SFS	Partner	11/29/2007	Review fresh start accounting materials	1.6	\$575	\$920	A2
Boehm	Michael J.	MJB	Manager	11/30/2007	Research of FAS 142 related to post-emergence 142 analysis inquiry of B. Murray.	0.8	\$330	\$264	A2
Krabill	Aaron J.	AJK	Senior Manager	11/30/2007	Research for fresh start accounting questions related to the valuation of Steering upon emergence and goodwill impairment.	1.1	\$470	\$517	A2
Sheckell	Steven F.	SFS	Partner	11/30/2007	Discuss registration statement filing timing with J. Williams and Skadden	1.4	\$575	\$805	A2
<b>A2 Fresh Start Accounting Project Total:</b>						<b>72.5</b>		<b>\$42,045</b>	
<b>Furukawa</b>									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2007	Review of draft financial statements for 2006 and 2005.	1.9	\$470	\$893	A2
Miller	Nicholas S.	NSM	Manager	11/12/2007	Work on Furukawa statements, adjustments and GAAP checklist.	3.1	\$330	\$1,023	A2
Miller	Nicholas S.	NSM	Manager	11/13/2007	Work on Furukawa statements, adjustments and GAAP checklist.	1.3	\$330	\$429	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/14/2007	Work on Furukawa statements, adjustments and GAAP checklist.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	11/27/2007	Review of 2005/2006 audit workpapers.	6.7	\$330	\$2,211	A2
Miller	Nicholas S.	NSM	Manager	11/28/2007	Review of 2005/2006 audit workpapers.	0.4	\$330	\$132	A2
<b>A2 Furukawa Project Total:</b>						<b>14.5</b>		<b>\$5,051</b>	
<b>Interiors</b>									
Gerber	Katherine A.	KAA	Senior	10/29/2007	Interiors - Detail review of interim fixed asset testing.	0.6	\$300	\$180	A2
Nicol	Jeremy M.	JMN	Staff	10/29/2007	Interior-Performed inventory reserve procedures and testing.	3.6	\$220	\$792	A2
Rothmund	Mario Valentin	MVR	Senior	10/29/2007	Attended meeting with J. Simpson to walk through open items related to Interior inventory.	1.7	\$275	\$468	A2
Simpson	Jamie	JS	Senior Manager	10/29/2007	Review of Interiors AR allowance workpapers.	1.1	\$470	\$517	A2
Gerber	Katherine A.	KAA	Senior	10/30/2007	Interiors - Detail review of interim AR reserve testing.	1.4	\$300	\$420	A2
Gerber	Katherine A.	KAA	Senior	10/30/2007	Interiors - Detail review of interim fixed asset testing.	3.6	\$300	\$1,080	A2
Nicol	Jeremy M.	JMN	Staff	10/30/2007	Interior-Performed interior fixed asset procedures.	1.4	\$220	\$308	A2
Nicol	Jeremy M.	JMN	Staff	10/31/2007	Interior-Discussed fixed asset testing with T. Torge.	0.5	\$220	\$110	A2
Nicol	Jeremy M.	JMN	Staff	10/31/2007	Interior-Discussed tooling testing with K. Gerber.	0.6	\$220	\$132	A2
Nicol	Jeremy M.	JMN	Staff	10/31/2007	Interior-Performed inventory tie outs.	0.8	\$220	\$176	A2
Nicol	Jeremy M.	JMN	Staff	10/31/2007	Interior-Performed tooling substantive testing.	1.4	\$220	\$308	A2
Nicol	Jeremy M.	JMN	Staff	10/31/2007	Interior-Reperformed management's control testing.	1.8	\$220	\$396	A2
Gerber	Katherine A.	KAA	Senior	11/1/2007	Interiors - Detail review of interim AR reserve testing.	1.2	\$300	\$360	A2
Nicol	Jeremy M.	JMN	Staff	11/1/2007	Interior-Discussed reserves testing with K. Gerber.	1.3	\$220	\$286	A2
Nicol	Jeremy M.	JMN	Staff	11/1/2007	Interior-Performed warranty reserve procedures.	1.7	\$220	\$374	A2
Nicol	Jeremy M.	JMN	Staff	11/1/2007	Interiors-Performed Vandalia inventory tie outs.	2.2	\$220	\$484	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	11/2/2007	Thermal Audit: discussion with J. Nicol and M. Rothmund to discuss Vandalia inventory observation documentation.	0.2	\$250	\$50	A2
Nicol	Jeremy M.	JMN	Staff	11/2/2007	Interior-Met with D. Conlon regarding inventory reserves.	0.8	\$220	\$176	A2
Nicol	Jeremy M.	JMN	Staff	11/5/2007	Interior-Performed tooling testing.	1.1	\$220	\$242	A2
Rothmund	Mario Valentin	MVR	Senior	11/5/2007	Finalized the quarterly interior tooling analysis	0.9	\$275	\$248	A2
Gerber	Katherine A.	KAA	Senior	11/6/2007	Interiors - Review tooling detail for unusual items.	0.8	\$300	\$240	A2
Gerber	Katherine A.	KAA	Senior	11/6/2007	Interiors - Preparation of tooling analytical review schedules.	1.4	\$300	\$420	A2
Gerber	Katherine A.	KAA	Senior	11/6/2007	Interiors - Test tooling reconciliation.	1.6	\$300	\$480	A2
Nicol	Jeremy M.	JMN	Staff	11/6/2007	Interior-Discussed fixed asset testing with C. Tompkins.	0.6	\$220	\$132	A2
Nicol	Jeremy M.	JMN	Staff	11/6/2007	Interior-Prepared inventory reserve memo.	1.1	\$220	\$242	A2
Nicol	Jeremy M.	JMN	Staff	11/6/2007	Interior-Performed inventory reserves testing.	2.7	\$220	\$594	A2
Ciungu	Roxana M.	RMC	Staff	11/7/2007	NSJE - Performed analysis for Interiors and documented results accordingly.	2.1	\$220	\$462	A2
Nicol	Jeremy M.	JMN	Staff	11/7/2007	Interior-Met with C. Tompkins regarding tooling procedures.	0.5	\$220	\$110	A2
Nicol	Jeremy M.	JMN	Staff	11/7/2007	Interior-Met with D. Conlon regarding inventory reserve procedures.	0.6	\$220	\$132	A2
Nicol	Jeremy M.	JMN	Staff	11/7/2007	Interior-Documented receivable reserve procedures.	1.5	\$220	\$330	A2
Nicol	Jeremy M.	JMN	Staff	11/7/2007	Interior-Documented inventory reserve procedures.	1.8	\$220	\$396	A2
Gerber	Katherine A.	KAA	Senior	11/8/2007	Interiors - Discuss tooling amortization analysis with C. Tompkins and J. Meinburge.	0.3	\$300	\$90	A2
Gerber	Katherine A.	KAA	Senior	11/8/2007	Interiors - Prepare tooling amortization analysis.	0.9	\$300	\$270	A2
Gerber	Katherine A.	KAA	Senior	11/8/2007	Interiors - Prepare interim tooling analytics.	1.6	\$300	\$480	A2
Gerber	Katherine A.	KAA	Senior	11/8/2007	Interiors - Detail review interim revenue and expense testing.	3.6	\$300	\$1,080	A2
Nicol	Jeremy M.	JMN	Staff	11/8/2007	Interior-Met with C. Tompkins regarding tooling procedures.	0.7	\$220	\$154	A2
Nicol	Jeremy M.	JMN	Staff	11/8/2007	Interior-Performed tooling testing.	3.2	\$220	\$704	A2
Simpson	Jamie	JS	Senior Manager	11/8/2007	Review of Interiors AR allowance workpapers.	1.2	\$470	\$564	A2
Nicol	Jeremy M.	JMN	Staff	11/9/2007	Interior-Documented deficiencies	0.9	\$220	\$198	A2
Nicol	Jeremy M.	JMN	Staff	11/9/2007	Interior-Performed tooling detail testing.	1.7	\$220	\$374	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	11/13/2007	Interiors - Preparation of interim tooling amortization analysis.	0.4	\$300	\$120	A2
Gerber	Katherine A.	KAA	Senior	11/13/2007	Interiors - Preparation of tooling amortization memo.	0.7	\$300	\$210	A2
Gerber	Katherine A.	KAA	Senior	11/15/2007	Interiors - Review tooling explanations as prepared by client for unusual tooling balances.	0.2	\$300	\$60	A2
Rothmund	Mario Valentin	MVR	Senior	11/15/2007	Review of the Vandalia inventory workpapers	0.4	\$275	\$110	A2
Simpson	Jamie	JS	Senior	11/15/2007	Discussion with K. Horner regarding Vandalia inventory observation.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior	11/15/2007	Review of Interiors interim workpapers.	3.4	\$470	\$1,598	A2
Slay	Jonathan C.	JCS	Staff	11/15/2007	Inventory observation 10/13/07 - review billing inquiry and consult with J. Burks accordingly.	0.6	\$220	\$132	A2
Rothmund	Mario Valentin	MVR	Senior	11/16/2007	Reviewed Columbus Cut-off procedures	1.8	\$275	\$495	A2
Rothmund	Mario Valentin	MVR	Senior	11/16/2007	Review of the Vandalia inventory workpapers	2.1	\$275	\$578	A2
Simpson	Jamie	JS	Senior	11/16/2007	Discussion with M. Rothmund regarding Interiors inventory audit status.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior	11/16/2007	Review of Interiors AR confirmation testing.	1.4	\$470	\$658	A2
Horner	Kevin John	KJH	Senior	11/19/2007	Interiors: meeting with J. Nicol to review test counts documentation for Vandalia inventory observation.	0.6	\$250	\$150	A2
Nicol	Jeremy M.	JMN	Staff	11/19/2007	Interior-Finalized fixed asset additions testing.	1.1	\$220	\$242	A2
Nicol	Jeremy M.	JMN	Staff	11/19/2007	Interior-Cleared fixed asset review notes.	1.6	\$220	\$352	A2
Nicol	Jeremy M.	JMN	Staff	11/19/2007	Interior-Performed Vandalia cutoff procedures.	3.4	\$220	\$748	A2
Gerber	Katherine A.	KAA	Senior	11/20/2007	Interiors - Review revenue and expense fluctuation explanations for interim income statement analysis.	0.2	\$300	\$60	A2
Horner	Kevin John	KJH	Senior	11/20/2007	Interiors: conference call with J. Burks and J. Nicol to walkthrough Vandalia inventory observation documentation.	0.6	\$250	\$150	A2
Nicol	Jeremy M.	JMN	Staff	11/20/2007	Interior-Discussion with J. Burks regarding the Vandalia inventory performed.	0.5	\$220	\$110	A2
Nicol	Jeremy M.	JMN	Staff	11/20/2007	Interior-Performed tooling detail testing.	3.2	\$220	\$704	A2
Horner	Kevin John	KJH	Senior	11/21/2007	Interiors: meeting with J. Simpson and J. Nicol to discuss Vandalia inventory observation results.	0.3	\$250	\$75	A2
Nicol	Jeremy M.	JMN	Staff	11/21/2007	Interior-Met with J. Simpson to discuss fixed asset and inventory substantive procedures.	1.7	\$220	\$374	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	11/21/2007	Interior-Performed inventory substantive procedures.	3.8	\$220	\$836	A2
Simpson	Jamie	JS	Senior Manager	11/21/2007	Discussion with J. Nicol and K. Horner regarding Vandalia inventory observation.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	11/21/2007	Discussion with J. Nicol regarding Interiors Fixed Asset review notes.	1.4	\$470	\$658	A2
Rothmund	Mario Valentin	MVR	Senior	11/26/2007	Requested consigned inventory presentation as of API from M. Smith.	0.2	\$275	\$55	A2
Rothmund	Mario Valentin	MVR	Senior	11/26/2007	Discussed requested consigned inventory presentation as of API with D. Heydens and M. Smith.	0.2	\$275	\$55	A2
Rothmund	Mario Valentin	MVR	Senior	11/26/2007	Finalized Interior deficiency listing and sent listing to client personal	0.6	\$275	\$165	A2
Rothmund	Mario Valentin	MVR	Senior	11/26/2007	Prepared TB122 Inventory GM analysis	2.3	\$275	\$633	A2
Rothmund	Mario Valentin	MVR	Senior	11/26/2007	Prepared inventory turns analysis related to TB122	2.6	\$275	\$715	A2
Rothmund	Mario Valentin	MVR	Senior	11/26/2007	Finalized the finished goods inventory analysis with the updated income statement numbers from J. McGee.	3.2	\$275	\$880	A2
Rothmund	Mario Valentin	MVR	Senior	11/26/2007	Prepare e-mail that lists questions we have related to finished goods inventory analysis.	0.6	\$275	\$165	A2
Horner	Kevin John	KJH	Senior	11/27/2007	Interiors: Conference call with J. Simpson and J. Slay to discuss Vandalia inventory observation and counting errors find to determine if time charged was appropriate.	0.4	\$250	\$100	A2
Rothmund	Mario Valentin	MVR	Senior	11/27/2007	Drafted e-mail to G. Anderson to come up with responses related to the GM analysis	0.4	\$275	\$110	A2
Rothmund	Mario Valentin	MVR	Senior	11/27/2007	Drafted e-mail to G. Anderson with questions related to the inventory turns analysis.	0.4	\$275	\$110	A2
Simpson	Jamie	JS	Senior Manager	11/27/2007	Discussion Vandalia inventory observation with K. Horner and J. Slay.	0.6	\$470	\$282	A2
Slay	Jonathan C.	JCS	Staff	11/27/2007	Review and follow-up call to resolve October invoice billing of Vandalia inventory.	0.5	\$220	\$110	A2
Gerber	Katherine A.	KAA	Senior	11/28/2007	Interiors - follow-up on review notes from interim testing procedures.	2.5	\$300	\$750	A2
Nicol	Jeremy M.	JMN	Staff	11/28/2007	Interior-Performed interim substantive procedures.	1.6	\$220	\$352	A2
Rothmund	Mario Valentin	MVR	Senior	11/28/2007	Attended meeting with J. Simpson to walk through the journal entry review of the Interior division.	0.8	\$275	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	11/28/2007	Review of Q1/Q2 Interior Journal Entries.	2.4	\$275	\$660	A2
Simpson	Jamie	JS	Senior Manager	11/28/2007	Review of Interiors inventory reserve interim workpapers.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior Manager	11/28/2007	Discussion with K. Gerber and M. Rothmund regarding Journal entry testing for Interiors.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	11/28/2007	Review of Interiors interim audit workpapers.	2.1	\$470	\$987	A2
Rothmund	Mario Valentin	MVR	Senior	11/30/2007	Review of Q1/Q2 Interior Journal Entries.	0.3	\$275	\$83	A2
<b>A2 Interiors Project Total:</b>						<b>109.5</b>		<b>\$30,208</b>	
<b>IT Remediation</b>									
Ciungu	Roxana M.	RMC	Staff	11/5/2007	Reviewed CCID logs for B. Belan activity performed.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	11/5/2007	Prepare email to S. Pacella describing findings in relation to the deficiency.	0.3	\$220	\$66	A2
Ciungu	Roxana M.	RMC	Staff	11/5/2007	Reviewed documentation sent by Delphi for remediation of the SAP logical access issues.	0.9	\$220	\$198	A2
Ciungu	Roxana M.	RMC	Staff	11/6/2007	Sent email to M. Zaveri regarding CCID deficiency.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	11/7/2007	Discussion with S. Pacella regarding SAP CCID deficiency.	0.4	\$220	\$88	A2
Huffman	Derek T.	DTH	Senior	11/14/2007	SAP substantive procedures discussion with S. Pacella	0.6	\$300	\$180	A2
Huffman	Derek T.	DTH	Senior	11/14/2007	Call with D. Steis, W. Garvey, and S. Pacella to discuss SAP substantive procedures.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	11/14/2007	Meeting with Internal Audit to discuss SAP substantive testing. (Document the testing procedures and provide to Internal Audit accordingly).	2.1	\$330	\$693	A2
Huffman	Derek T.	DTH	Senior	11/15/2007	Review and update of SAP substantive procedures plan.	0.6	\$300	\$180	A2
Huffman	Derek T.	DTH	Senior	11/21/2007	Call with D. Steis to clarify SAP substantive procedures	0.6	\$300	\$180	A2
Ciungu	Roxana M.	RMC	Staff	11/26/2007	Discussion with S. Pacella regarding what substantive procedures need to be performed for deficiencies identified for eTBR, DGL and treasury.	0.7	\$220	\$154	A2
Ciungu	Roxana M.	RMC	Staff	11/26/2007	Follow-up with W. Garvey on DGL testing deficiency.	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	11/26/2007	Follow-up with R. Ligenza and M. Whiteman to perform additional substantive procedures for eTBR and DGL applications.	0.9	\$220	\$198	A2
Ciungu	Roxana M.	RMC	Staff	11/27/2007	Follow-up on DGL deficiencies with M. Whiteman and updated testing.	1.2	\$220	\$264	A2
Ciungu	Roxana M.	RMC	Staff	11/27/2007	Updated deficiencies in GAMx with significant accounts and related classes of transactions	1.9	\$220	\$418	A2
Ciungu	Roxana M.	RMC	Staff	11/28/2007	Updated deficiencies in GAMx with significant accounts and related classes of transactions	2.6	\$220	\$572	A2
Ciungu	Roxana M.	RMC	Staff	11/30/2007	Met with D. Steis to go over substantive procedures performed for SAP.	0.4	\$220	\$88	A2
<b>A2 IT Remediation Project Total:</b>						<b>15.9</b>		<b>\$3,961</b>	
<b>Saginaw 2007 Audit</b>									
Mackenzie	Andrew M.	AMM	Staff	10/29/2007	Worked on fixed asset lease agreements verification.	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	10/29/2007	Worked on Q3 Hyperion to DGL reconciliation.	2.9	\$140	\$406	A2
Tau	King-Sze	KST	Senior	10/29/2007	Steering - Performing Q3 review and preparing open items list accordingly.	2.2	\$300	\$660	A2
Craig	Tashawna N.	TNC	Staff	10/30/2007	Performed interim procedures for Accounts Receivable	2.2	\$220	\$484	A2
Craig	Tashawna N.	TNC	Staff	10/30/2007	Performed interim procedures for Accruals	2.4	\$220	\$528	A2
Craig	Tashawna N.	TNC	Staff	10/30/2007	Performed interim procedures for Inventory	3.8	\$220	\$836	A2
Mackenzie	Andrew M.	AMM	Staff	10/30/2007	Worked on A/P competitive bid process.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	10/30/2007	Working on A/P Steel Freight surcharge reconciliation.	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	10/30/2007	Worked on Q3 Hyperion to DGL reconciliation.	2.6	\$140	\$364	A2
Mackenzie	Andrew M.	AMM	Staff	10/30/2007	Worked on fixed asset lease agreements verification.	2.9	\$140	\$406	A2
Tau	King-Sze	KST	Senior	10/30/2007	Steering - Reviewed and discussed with S. Craig, AR aging file.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	10/30/2007	Steering - Discussion with M. Boehm, S. Craig and A. Mackenzie regarding audit status.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	10/30/2007	Steering - Performing Q3 review and preparing open items list.	8.1	\$300	\$2,430	A2
Chamarro	Destiny D.	DDC	Senior	10/31/2007	Discussed quarterly review procedures with K. Tau.	0.6	\$250	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	10/31/2007	Met with D. Houston to work on A/P steel freight reconciliation.	0.3	\$140	\$42	A2
Mackenzie	Andrew M.	AMM	Staff	10/31/2007	Working on A/P Steel Freight surcharge reconciliation.	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	10/31/2007	Worked on Q3 Hyperion to DGL reconciliation.	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	10/31/2007	Worked on fixed asset lease agreements verification.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	10/31/2007	Worked on reviewing Internal controls.	2.9	\$140	\$406	A2
Tau	King-Sze	KST	Senior	10/31/2007	Steering - Reviewed additional accounts receivable confirmation samples.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	10/31/2007	Steering - Performing Q3 review and preparing open items list.	2.9	\$300	\$870	A2
Tau	King-Sze	KST	Senior	10/31/2007	Steering - Reviewed work performed related to fixed assets.	3.7	\$300	\$1,110	A2
Chamarro	Destiny D.	DDC	Senior	11/1/2007	Discussed audit status with K. Tau.	0.8	\$250	\$200	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2007	Saginaw - Review of quarterly SAS 100 workpapers.	4.1	\$470	\$1,927	A2
Mackenzie	Andrew M.	AMM	Staff	11/1/2007	Worked on Q3 Hyperion to DGL reconciliation.	1.6	\$140	\$224	A2
Mackenzie	Andrew M.	AMM	Staff	11/1/2007	Worked on A/P competitive bid process.	1.9	\$140	\$266	A2
Mackenzie	Andrew M.	AMM	Staff	11/1/2007	Working on A/P Steel Freight surcharge reconciliation.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	11/1/2007	Worked on fixed asset lease agreements verification.	2.9	\$140	\$406	A2
Tau	King-Sze	KST	Senior	11/1/2007	Steering - Performing Q3 review and preparing open items list.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	11/1/2007	Steering - Reviewed work performed related to fixed assets.	3.6	\$300	\$1,080	A2
Boehm	Michael J.	MJB	Manager	11/2/2007	Discussed Saginaw 2007 procedures with J. Henning.	0.4	\$330	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2007	Saginaw - Review of quarterly SAS 100 workpapers.	1.1	\$470	\$517	A2
Henning	Jeffrey M.	JMH	Partner	11/2/2007	Review of final Saginaw division quarterly workpapers	1.4	\$575	\$805	A2
Mackenzie	Andrew M.	AMM	Staff	11/2/2007	Worked on fixed asset lease agreements verification.	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	11/2/2007	Working on A/P Steel Freight surcharge reconciliation.	0.9	\$140	\$126	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	11/2/2007	Worked on Q3 Hyperion to DGL reconciliation.	5.0	\$140	\$700	A2
Tau	King-Sze	KST	Senior	11/2/2007	Steering - Discussion with A. Mackenzie regarding work performed related to accounts receivable.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	11/2/2007	Steering - Discussion with D. Huston regarding monthly impairment adjustment.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	11/2/2007	Steering - Discussion with A. Mackenzie regarding DGL Hyperion reconciliation for Q3 review.	0.7	\$300	\$210	A2
Tau	King-Sze	KST	Senior	11/2/2007	Steering - Preparing open items and audit status for interim audit.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	11/2/2007	Steering - Reviewed work performed related to fixed assets.	5.4	\$300	\$1,620	A2
Boehm	Michael J.	MJB	Manager	11/5/2007	Q3 closing call with J. Perkins, D. Knill and M. Hatzfeld and related documentation.	1.1	\$330	\$363	A2
Boehm	Michael J.	MJB	Manager	11/5/2007	Review of inventory interim substantive workpapers.	1.2	\$330	\$396	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Discussed audit status and strategy for upcoming month with A. Mackenzie.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Meet with V. Zolinski to discuss inventory analytic results and obtain explanations.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Meet with D. Huston to discuss inventory reserve account.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Reviewed inventory worksteps in order to complete interim worksteps relating to inventory.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Performed interim audit procedures relating to inventory reserves.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Assisted staff with interim audit procedures relating to fixed assets.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Performed interim audit procedures relating to warranty reserve.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Performed interim audit procedures relating to accounts receivable.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Performed interim audit procedures relating to inventory.	1.2	\$250	\$300	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Travel time to Saginaw, MI from Lake Orion, MI to perform interim audit procedures.	1.4	*\$125	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Performed interim audit procedures relating to accounts receivable reserve.	2.3	\$250	\$575	A2
Chamarro	Destiny D.	DDC	Senior	11/5/2007	Steering-Reviewed audit workpapers in order to assess audit status of interim work.	2.3	\$250	\$575	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/5/2007	SAS 100 inquiries with Finance Director and Assistant Finance director.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/5/2007	Review of final review workpapers.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/5/2007	Review of interim workpapers.	2.7	\$470	\$1,269	A2
Mackenzie	Andrew M.	AMM	Staff	11/5/2007	Steering Division- Analyzing reserve accounts. (Clerically testing the analysis and investigating actual projects being reserved for).	0.8	\$140	\$112	A2
Mackenzie	Andrew M.	AMM	Staff	11/5/2007	Steering Division- Investigating the variances in the construction in progress accounts (SAP to DGL).	1.4	\$140	\$196	A2
Mackenzie	Andrew M.	AMM	Staff	11/5/2007	Steering Division- Verified individual impairment charges to individual accounts.	2.2	\$140	\$308	A2
Mackenzie	Andrew M.	AMM	Staff	11/5/2007	Steering Division- Reviewed internal test of controls and reperformed selected controls for effectiveness.	2.4	\$140	\$336	A2
Mackenzie	Andrew M.	AMM	Staff	11/5/2007	Steering Division- Testing the clerical accuracy of Fixed Assets additions, Construction in Progress additions, and impairment charges.	2.8	\$140	\$392	A2
Mackenzie	Andrew M.	AMM	Staff	11/5/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	3.0	*\$70	\$210	A2
Boehm	Michael J.	MJB	Manager	11/6/2007	Reviewed Steering interim substantive workpapers.	1.7	\$330	\$561	A2
Boehm	Michael J.	MJB	Manager	11/6/2007	Review of Steering internal controls documentation.	2.2	\$330	\$726	A2
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Steering-Meet with V. Zolinski to discuss inventory analytic results and obtain explanations.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Steering-Discussed audit status and strategy for upcoming month with A. Mackenzie.	0.6	\$250	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Steering-Meet with D. Gustin to discuss accounts receivable reserve account.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Steering-Assisted staff with interim audit procedures relating to fixed assets.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Steering-Performed interim audit procedures relating to inventory reserves.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Steering-Performed interim audit procedures relating to inventory analytics.	1.3	\$250	\$325	A2
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Steering-Performed interim audit procedures relating to accounts receivable.	1.4	\$250	\$350	A2
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Steering-Performed interim audit procedures relating to inventory.	1.6	\$250	\$400	A2
Chamarro	Destiny D.	DDC	Senior	11/6/2007	Steering-Travel time to Saginaw, MI from Lake Orion, MI to perform interim audit procedures.	2.1	*\$125	\$263	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/6/2007	Review of interim workpapers.	2.1	\$470	\$987	A2
Mackenzie	Andrew M.	AMM	Staff	11/6/2007	Steering Division- Testing the clerical accuracy of Fixed Assets additions, Construction in Progress additions, and impairment charges.	0.8	\$140	\$112	A2
Mackenzie	Andrew M.	AMM	Staff	11/6/2007	Steering Division- Investigating the variances in the construction in progress accounts (SAP to DGL).	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	11/6/2007	Steering Division- Verified individual impairment charges to individual accounts.	1.8	\$140	\$252	A2
Mackenzie	Andrew M.	AMM	Staff	11/6/2007	Steering Division-Worked on tying out the Hyperion to the DGL and investigating variances.	1.8	\$140	\$252	A2
Mackenzie	Andrew M.	AMM	Staff	11/6/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	2.9	*\$70	\$203	A2
Mackenzie	Andrew M.	AMM	Staff	11/6/2007	Steering Division- Reviewed internal test of controls and reperformed selected controls for effectiveness.	3.6	\$140	\$504	A2
Boehm	Michael J.	MJB	Manager	11/7/2007	Review of Steering prepaid expense workpapers.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	11/7/2007	Discussed impairment charges and tooling with D. Chamarro.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	11/7/2007	Travel time roundtrip from Royal Oak, MI to Saginaw.	1.2	*\$165	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/7/2007	Assisted D. Chamarro and A. Mackenzie with open questions, review notes, etc.	1.6	\$330	\$528	A2
Boehm	Michael J.	MJB	Manager	11/7/2007	Review of Steering Fixed Asset workpapers	2.3	\$330	\$759	A2
Boehm	Michael J.	MJB	Manager	11/7/2007	Review of Steering inventory workpapers	2.6	\$330	\$858	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Discussed audit issues with M. Boehm.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Meet with D. Huston to discuss inventory reserve account.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Performed interim audit procedures relating to warranty reserve.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Assisted staff with interim audit procedures relating to fixed assets.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Discussed Accounts Receivable system and aging process with B. Beam.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Performed interim audit procedures relating to fixed asset impairment.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Performed interim audit procedures relating to inventory reserves.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Reviewed prior year workpapers relating work in progress inventory testing in order to update testing for 2007.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Met with P. O'Bee to discuss fixed asset impairment.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Performed interim audit procedures relating to accounts receivable reserve.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Review non-productive inventory testing and selected 5 items to conduct price testing.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Reviewed DGL to Hyperion reconciliation.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Performed interim audit procedures relating to accounts receivable.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Reviewed management's test of control work and reviewed management's results.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Travel time to Saginaw, MI from Lake Orion, MI to perform interim audit procedures.	1.4	*\$125	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/7/2007	Steering-Performed interim audit procedures relating to inventory.	1.8	\$250	\$450	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	11/7/2007	Review of interim workpapers.	4.1	\$470	\$1,927	A2
Mackenzie	Andrew M.	AMM	<b>Staff</b>	11/7/2007	Steering Division- Met with P. O' Bee and L. Ackett to discuss the impairment process.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	<b>Staff</b>	11/7/2007	Steering Division- Input data regarding Accounts receivable confirms.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	<b>Staff</b>	11/7/2007	Steering Division- Testing the clerical accuracy of Fixed Assets additions, Construction in Progress additions, and impairment charges.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	<b>Staff</b>	11/7/2007	Steering Division- Reconciled all variances in investment accounts.	1.4	\$140	\$196	A2
Mackenzie	Andrew M.	AMM	<b>Staff</b>	11/7/2007	Steering Division- Reviewed internal test of controls and reperformed selected controls for effectiveness.	2.4	\$140	\$336	A2
Mackenzie	Andrew M.	AMM	<b>Staff</b>	11/7/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	3.0	*\$70	\$210	A2
Mackenzie	Andrew M.	AMM	<b>Staff</b>	11/7/2007	Steering Division-Worked on tying out the Hyperion to the DGL and investigating variances.	3.3	\$140	\$462	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/8/2007	Review of Steering Fixed Asset workpapers	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/8/2007	Travel time roundtrip from Royal Oak, MI to Saginaw.	1.2	*\$165	\$198	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/8/2007	Review of Steering inventory workpapers	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/8/2007	Assisted D. Chamarro and A. Mackenzie with open questions, review notes, etc.	1.3	\$330	\$429	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/8/2007	Review of Steering warranty workpapers.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/8/2007	Review of AR Reserve workpapers.	1.7	\$330	\$561	A2
Boehm	Michael J.	MJB	<b>Manager</b>	11/8/2007	Reviewed intercompany workpapers for Steering division.	1.8	\$330	\$594	A2
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/8/2007	Steering-Performed interim audit procedures relating to inventory.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/8/2007	Steering-Performed interim audit procedures relating to tax liability accruals.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/8/2007	Steering-Performed interim audit procedures relating to core reserve liability.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/8/2007	Steering-Performed interim audit procedures relating to inventory analytics.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/8/2007	Steering-Discussed audit issues with M. Boehm.	1.3	\$250	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	11/8/2007	Steering-Travel time to Saginaw, MI from Lake Orion, MI to perform interim audit procedures.	1.4	*\$125	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/8/2007	Steering-Audited the inventory variance capitalization calculation.	1.8	\$250	\$450	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2007	Review of interim workpapers.	1.7	\$470	\$799	A2
Mackenzie	Andrew M.	AMM	Staff	11/8/2007	Steering Division- Reviewed internal test of controls and reperformed selected controls for effectiveness.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	11/8/2007	Steering Division- Investigating the variances in the construction in progress accounts (SAP to DGL).	2.4	\$140	\$336	A2
Mackenzie	Andrew M.	AMM	Staff	11/8/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	2.9	*\$70	\$203	A2
Mackenzie	Andrew M.	AMM	Staff	11/8/2007	Steering Division- Verified individual impairment charges to individual accounts.	3.1	\$140	\$434	A2
Mackenzie	Andrew M.	AMM	Staff	11/8/2007	Steering Division- Analyzing reserve accounts. (Clerically testing the analysis and investigating actual projects being reserved for).	4.6	\$140	\$644	A2
Chamarro	Destiny D.	DDC	Senior	11/9/2007	Steering-Performed interim audit procedures relating to inventory analytics.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/9/2007	Steering-Performed interim audit procedures relating to inventory.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/9/2007	Steering-Travel time to Saginaw, MI from Lake Orion, MI to perform interim audit procedures.	1.4	*\$125	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/9/2007	Steering-Performed interim audit procedures relating to fixed asset impairment.	1.7	\$250	\$425	A2
Chamarro	Destiny D.	DDC	Senior	11/9/2007	Steering-Audited the employee cost per hour analytic.	1.9	\$250	\$475	A2
Chamarro	Destiny D.	DDC	Senior	11/9/2007	Steering-Audited the inventory variance capitalization calculation.	2.9	\$250	\$725	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2007	Review of SOX internal control work.	2.4	\$470	\$1,128	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2007	Review of planning workpapers.	3.1	\$470	\$1,457	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2007	Review of interim workpapers.	3.4	\$470	\$1,598	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	11/9/2007	Steering Division- Reviewed internal test of controls and reperformed selected controls for effectiveness.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	11/9/2007	Steering Division-Worked on tying out the Hyperion to the DGL and investigating variances.	0.4	\$140	\$56	A2
Mackenzie	Andrew M.	AMM	Staff	11/9/2007	Steering Division- Analyzing reserve accounts. (Clerically testing the analysis and investigating actual projects being reserved for).	1.1	\$140	\$154	A2
Mackenzie	Andrew M.	AMM	Staff	11/9/2007	Steering Division- Clerically testing inventory turnover and investigating variance between quarters.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	11/9/2007	Steering Division- Verified individual impairment charges to individual accounts.	2.3	\$140	\$322	A2
Mackenzie	Andrew M.	AMM	Staff	11/9/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	2.9	*\$70	\$203	A2
Mackenzie	Andrew M.	AMM	Staff	11/9/2007	Steering Division- Analyzing impairment process to account 3320 and recalculating to verify accuracy.	3.3	\$140	\$462	A2
Boehm	Michael J.	MJB	Manager	11/12/2007	Saginaw - Review of Saginaw interim workpapers.	1.8	\$330	\$594	A2
Chamarro	Destiny D.	DDC	Senior	11/12/2007	Steering-Explained tooling audit procedures to A. Mackenzie in order for him to complete tooling sample selections.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/12/2007	Steering-Reviewed Steering's tooling rollforward.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/12/2007	Steering-Travel time to Saginaw, MI from Lake Orion, MI in order to perform interim audit procedures.	1.3	*\$125	\$163	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/12/2007	Review of interim workpapers.	3.1	\$470	\$1,457	A2
Mackenzie	Andrew M.	AMM	Staff	11/12/2007	Steering Division- Reconciling Construction in progress rollforward and obtaining supporting documentation for variances.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	11/12/2007	Steering Division- Verifying tooling rollforward amounts. (Tying them to appropriate supporting documentation and selecting samples accordingly).	0.9	\$140	\$126	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	11/12/2007	Steering Division- Walking through managements test of controls and reperforming selected samples - Payroll process.	0.9	\$140	\$126	A2
Mackenzie	Andrew M.	AMM	Staff	11/12/2007	Steering Division- Walk through managements test of controls and reperformed selected samples - Expenditure process.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	11/12/2007	Steering Division- Walking through managements test of controls and reperforming selected ones - Sales process.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	11/12/2007	Steering Division- Walking through and reperforming managements test of controls - Fixed assets.	1.3	\$140	\$182	A2
Mackenzie	Andrew M.	AMM	Staff	11/12/2007	Steering Division- Walking through managements test of control and reperformed selected ones - Inventory process.	1.6	\$140	\$224	A2
Mackenzie	Andrew M.	AMM	Staff	11/12/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	3.0	*\$70	\$210	A2
Boehm	Michael J.	MJB	Manager	11/13/2007	Saginaw - Review of Saginaw interim workpapers.	1.3	\$330	\$429	A2
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Documented the warranty reserve detail.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Assisted staff with interim audit procedures.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Met with J. Towne, L. Ackett and M. O'Hare to discuss June's impairment entry for fixed assets and tooling.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Documented payroll analytics.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Reviewed Steering's tooling rollforward.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Reviewed workpapers completed in preparation for meeting with M. Boehm and M. Hatzfeld.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Travel time to Saginaw, MI from Lake Orion, MI in order to perform interim audit procedures.	1.3	*\$125	\$163	A2
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Tested June's impairment entry for fixed assets and tooling.	1.7	\$250	\$425	A2
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Tested the excess and obsolete reserve for inventory.	2.7	\$250	\$675	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	11/13/2007	Steering-Testing lower cost or market calculation for inventory.	2.9	\$250	\$725	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/13/2007	Review of interim workpapers.	2.1	\$470	\$987	A2
Mackenzie	Andrew M.	AMM	Staff	11/13/2007	Steering Division- Walking through managements test of control and reperformed selected ones - Inventory process	2.3	\$140	\$322	A2
Mackenzie	Andrew M.	AMM	Staff	11/13/2007	Steering Division- Verifying tooling rollforward amounts. (Tying them to appropriate supporting documentation and selecting samples accordingly).	2.6	\$140	\$364	A2
Mackenzie	Andrew M.	AMM	Staff	11/13/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	2.9	*\$70	\$203	A2
Mackenzie	Andrew M.	AMM	Staff	11/13/2007	Steering Division- Walking through managements test of controls and reperforming selected ones - Sales process.	3.1	\$140	\$434	A2
Boehm	Michael J.	MJB	Manager	11/14/2007	Travel time roundtrip from Royal Oak, MI to Saginaw.	0.9	*\$165	\$149	A2
Boehm	Michael J.	MJB	Manager	11/14/2007	Walked M. Hatzfeld through procedures performed to date at Steering division.	2.9	\$330	\$957	A2
Boehm	Michael J.	MJB	Manager	11/14/2007	Review of interim substantive workpapers at Steering division.	4.2	\$330	\$1,386	A2
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Met with D. Huston and M. Boehm to discuss excess and obsolete calculation.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Reviewed Steering's tooling rollforward.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Met with J. Towne, L. Ackett and M. O'Hare to discuss June's impairment entry for fixed assets and tooling.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Tested June's impairment entry for fixed assets and tooling.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Tested the excess and obsolete reserve for inventory.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Testing lower cost or market calculation for inventory.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Discussed lower cost or market calculation, excess and obsolete calculation and inventory variance capitalization calculation with M. Boehm.	0.8	\$250	\$200	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Explained procedures for control walkthrough to A. Mackenzie in order for staff to complete the work.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Travel time to Saginaw, MI from Lake Orion, MI in order to perform interim audit procedures.	1.3	*\$125	\$163	A2
Chamarro	Destiny D.	DDC	Senior	11/14/2007	Steering-Discussed key auditing issues and work plan with M. Boehm and M. Hatzfeld.	3.6	\$250	\$900	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2007	Review of interim workpapers.	8.1	\$470	\$3,807	A2
Mackenzie	Andrew M.	AMM	Staff	11/14/2007	Steering Division- Verifying tooling rollforward amounts. (Tying them to appropriate supporting documentation and selecting samples).	1.6	\$140	\$224	A2
Mackenzie	Andrew M.	AMM	Staff	11/14/2007	Steering Division- Walk through managements test of controls and reperformed selected samples - Expenditure process.	1.8	\$140	\$252	A2
Mackenzie	Andrew M.	AMM	Staff	11/14/2007	Steering Division- Walking through managements test of control and reperformed selected ones - Inventory process.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	11/14/2007	Steering Division- Reconciling Construction in progress rollforward and obtaining supporting documentation for variances.	2.3	\$140	\$322	A2
Mackenzie	Andrew M.	AMM	Staff	11/14/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	3.1	*\$70	\$217	A2
Boehm	Michael J.	MJB	Manager	11/15/2007	Saginaw - Review of Saginaw interim workpapers.	1.9	\$330	\$627	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Met with M. Boehm and M. Hatzfeld to discuss perpetual inventory issue.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Met with J. Towne, L. Ackett and M. O'Hare to discuss June's impairment entry for fixed assets and tooling.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Documented the cash application walkthrough.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Assisted staff with interim audit procedures.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Explained procedures for control walkthrough to A. Mackenzie in order for staff to complete the work.	0.8	\$250	\$200	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Met with D. Gustin to discuss cash application process at Steering.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Met with V. Zolinski to discuss inventory perpetual issue.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Tested the excess and obsolete reserve for inventory.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Met with R. Shephard to discuss excess and obsolete report.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Travel time to Saginaw, MI from Lake Orion, MI in order to perform interim audit procedures.	1.3	*\$125	\$163	A2
Chamarro	Destiny D.	DDC	Senior	11/15/2007	Steering-Tested June's impairment entry for fixed assets and tooling.	1.3	\$250	\$325	A2
Mackenzie	Andrew M.	AMM	Staff	11/15/2007	Steering Division- Walk through managements test of controls and reperformed selected samples - Expenditure process.	1.4	\$140	\$196	A2
Mackenzie	Andrew M.	AMM	Staff	11/15/2007	Steering Division- Walking through managements test of controls and reperforming selected samples - Payroll process.	1.4	\$140	\$196	A2
Mackenzie	Andrew M.	AMM	Staff	11/15/2007	Steering Division- Walking through and reperforming managements test of controls - Fixed assets.	1.7	\$140	\$238	A2
Mackenzie	Andrew M.	AMM	Staff	11/15/2007	Steering Division- Verifying tooling rollforward amounts. (Tying them to appropriate supporting documentation and selecting samples accordingly).	2.3	\$140	\$322	A2
Mackenzie	Andrew M.	AMM	Staff	11/15/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	2.9	*\$70	\$203	A2
Mackenzie	Andrew M.	AMM	Staff	11/15/2007	Steering Division- Reconciling Construction in progress rollforward and obtaining supporting documentation for variances.	3.1	\$140	\$434	A2
Boehm	Michael J.	MJB	Manager	11/16/2007	Walked J. Henning through interim procedures performed to date with assistance of D. Chamarro.	1.6	\$330	\$528	A2
Boehm	Michael J.	MJB	Manager	11/16/2007	Saginaw - Review of Saginaw interim workpapers.	2.3	\$330	\$759	A2
Chamarro	Destiny D.	DDC	Senior	11/16/2007	Steering-Met with M. Boehm and M. Hatzfeld to discuss perpetual inventory issue.	0.6	\$250	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	11/16/2007	Steering-Tested June's impairment entry for fixed assets and tooling.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/16/2007	Steering-Completed warranty reserve testing.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/16/2007	Steering-Assisted staff with interim audit procedures.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/16/2007	Steering-Prepared for status meeting with J. Henning and M. Boehm.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/16/2007	Steering-Walked A. Mackenzie through work program.	1.3	\$250	\$325	A2
Chamarro	Destiny D.	DDC	Senior	11/16/2007	Steering-Discussed audit status and issues with J. Henning and M. Boehm.	1.7	\$250	\$425	A2
Chamarro	Destiny D.	DDC	Senior	11/16/2007	Steering-Documented the cash application walkthrough.	1.7	\$250	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2007	Review of interim workpapers.	7.9	\$470	\$3,713	A2
Henning	Jeffrey M.	JMH	Partner	11/16/2007	Review status of Saginaw audit with M. Boehm and D. Chamarro.	2.4	\$575	\$1,380	A2
Mackenzie	Andrew M.	AMM	Staff	11/16/2007	Steering Division- Walking through and reperforming managements test of controls- Fixed assets.	1.3	\$140	\$182	A2
Mackenzie	Andrew M.	AMM	Staff	11/16/2007	Steering Division- Walking through managements test of control and reperfomed selected ones - Inventory process	1.4	\$140	\$196	A2
Mackenzie	Andrew M.	AMM	Staff	11/16/2007	Steering Division- Walking through managements test of controls and reperforming selected samples - Payroll process	1.4	\$140	\$196	A2
Mackenzie	Andrew M.	AMM	Staff	11/16/2007	Steering Division- Walking through managements test of controls and reperforming selected ones - sales process.	1.6	\$140	\$224	A2
Mackenzie	Andrew M.	AMM	Staff	11/16/2007	Steering Division- Walk through managements test of controls and reperfomed selected samples - Expenditure process.	2.2	\$140	\$308	A2
Mackenzie	Andrew M.	AMM	Staff	11/19/2007	Steering Division- Tying Non-productive inventory to inventory counts and comparing balances.	0.6	\$140	\$84	A2
Mackenzie	Andrew M.	AMM	Staff	11/19/2007	Steering Division- Documenting cash applications for automotive components.	0.9	\$140	\$126	A2
Mackenzie	Andrew M.	AMM	Staff	11/19/2007	Steering Division-Selecting samples for tooling analysis.	0.9	\$140	\$126	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	11/19/2007	Steering Division-verifying that cash receipts were applied in a timely manner to invoices.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	11/19/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	2.9	*\$70	\$203	A2
Mackenzie	Andrew M.	AMM	Staff	11/19/2007	Steering Division- Testing Internal Audits test of controls.	3.7	\$140	\$518	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Finished documenting the inventory variance capitalization calculation.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Met with B. Prueter to discuss the completion of the segregation of duties template.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Met with S. Sparchu to discuss non-productive inventory physical results.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Performed a high level review of the non-productive inventory physical results in preparation for meeting with S. Sparchu.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Created audit file folders to store audit workpapers.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Finished documenting the excess and obsolete reserve for productive inventory.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Discussed accrual audit worksteps with staff.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Discussed open items and work status with A. Mackenzie.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Travel time roundtrip from Lake Orion, MI to Saginaw, MI in order to perform interim audit procedures.	1.2	*\$125	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/20/2007	Steering-Reviewed non-productive inventory price testing.	1.3	\$250	\$325	A2
Mackenzie	Andrew M.	AMM	Staff	11/20/2007	Steering Division-documenting Delphi's competitive bid process and verifying that Purchase orders were subject to the process.	0.9	\$140	\$126	A2
Mackenzie	Andrew M.	AMM	Staff	11/20/2007	Steering Division- Documenting cash applications for automotive components.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	11/20/2007	Steering Division- Testing Internal Audits test of controls.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	11/20/2007	Steering Division-Testing the amounts accrued in tax accounts.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	11/20/2007	Steering Division-verifying that cash receipts were applied in a timely manner to invoices.	1.3	\$140	\$182	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	11/20/2007	Steering Division- Tying Non-productive inventory to inventory counts and comparing balances.	2.3	\$140	\$322	A2
Mackenzie	Andrew M.	AMM	Staff	11/20/2007	Steering Division- Travel time roundtrip from Dearborn, MI to Saginaw.	3.0	*\$70	\$210	A2
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Steering-Created tooling workbook to document tooling audit testing results.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Steering-Began reviewing client provided explanations for revenue and expense fluctuation analysis.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Steering-Explained to staff how to tie in test counts to inventory workpapers.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Steering-Reviewed accounts receivable aging in order to complete interim audit procedures.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Steering-Reviewed tax accrual workpapers.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Steering-Discussed open items and work status with A. Mackenzie.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Steering-Performed retropricing testing for accounts receivable.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Steering-Reviewed all outstanding work and delegated work to appropriate team members.	1.3	\$250	\$325	A2
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Steering-Reviewed the test of controls portion of the walkthroughs for the fixed asset, expenditure and inventory cycle.	2.1	\$250	\$525	A2
Mackenzie	Andrew M.	AMM	Staff	11/21/2007	Steering Division-documenting Delphi's competitive bid process and verifying that Purchase orders were subject to the process.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	11/21/2007	Steering Division- Tying Non-productive inventory to inventory counts and comparing balances.	2.4	\$140	\$336	A2
Mackenzie	Andrew M.	AMM	Staff	11/21/2007	Steering Division-Testing the amounts accrued in tax accounts.	3.1	\$140	\$434	A2
Boehm	Michael J.	MJB	Manager	11/26/2007	Preparation of budget-to-actual and estimate to complete for Steering division.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	11/26/2007	Review of interim substantive audit workpapers and clearing of review notes.	1.4	\$330	\$462	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Discussed impairment testing rollforward with P. O'Bee and L. Ackett.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Discussed non-productive inventory M. Boehm.	0.3	\$250	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Met with D. Gustin to discuss bad debt expense issue.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Met with S. Craig and L. Irrer to discuss allied intransit inventory.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Began completing the financial statement close process walkthrough.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Discussed accounts receivable aging issue with D. Gustin.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Reviewed non-productive physical inventory results.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Completed depreciation expense analytic.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Discussed non-productive physical inventory testing with S. Craig.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Reviewed intransit inventory and discussed review notes with S. Craig.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Reviewed liabilities subject to compromise rollforward.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI in order to perform interim audit procedures.	1.2	*\$125	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Discussed status and audit plan with S. Craig and K. Tau.	1.6	\$250	\$400	A2
Chamarro	Destiny D.	DDC	Senior	11/26/2007	Steering-Completed fixed asset impairment testing.	2.6	\$250	\$650	A2
Craig	Tashawna N.	TNC	Staff	11/26/2007	Met with D. Gustin to discuss status of interim testing of Accounts Receivable	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	11/26/2007	Performed interim procedures for Accrual accounts	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	11/26/2007	Performed Interim procedures for Inventory	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	11/26/2007	Performed Interim procedures for Intercompany Accounts	2.8	\$220	\$616	A2
Craig	Tashawna N.	TNC	Staff	11/26/2007	Performed Interim procedures for Accounts Receivable	3.2	\$220	\$704	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/26/2007	Discussion with M. Boehm and S. Pacella relative to 2007 ITGC scope at Steering Saginaw location.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/26/2007	Discussion with J. Perkins regarding status of interim audit in preparation for closing mtg.	1.4	\$470	\$658	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	11/26/2007	Completing open items and clearing review notes on fixed assets area.	7.1	\$300	\$2,130	A2
Boehm	Michael J.	MJB	Manager	11/27/2007	Review of interim substantive audit workpapers and clearing of review notes.	1.7	\$330	\$561	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Assisted S. Craig with clearing review notes relating to accounts receivables.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Assisted S. Craig with retropricing testing.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Discussed audit status with team.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Assisted S. Craig with the Payroll analytic review notes.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Discussed accounts receivable aging issue with D. Gustin.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Met with D. Huston to discuss inventory reserve methodology.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Completed Accounts Receivable reserve review notes.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Completed gross margin analytic.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Reviewed non-productive physical inventory results.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Began completing the financial statement close process walkthrough.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI in order to perform interim audit procedures.	1.2	*\$125	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Completed fixed asset impairment testing.	1.7	\$250	\$425	A2
Chamarro	Destiny D.	DDC	Senior	11/27/2007	Steering-Completed inventory reserve review notes.	2.1	\$250	\$525	A2
Craig	Tashawna N.	TNC	Staff	11/27/2007	Met with L. Irrer to discuss status of interim testing of Intercompany Accounts	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	11/27/2007	Performed Interim procedures for Accounts Receivable	1.1	\$220	\$242	A2
Craig	Tashawna N.	TNC	Staff	11/27/2007	Performed interim procedures for Accrual accounts	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	11/27/2007	Performed interim procedures for Payroll	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	11/27/2007	Agreed quarterly analytics to Hyperion	1.4	\$220	\$308	A2
Craig	Tashawna N.	TNC	Staff	11/27/2007	Performed Interim procedures for Inventory	2.8	\$220	\$616	A2
Tau	King-Sze	KST	Senior	11/27/2007	Discussion with D. Chamarro on audit status and open items.	0.2	\$300	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	11/27/2007	Clearing review notes on investments.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	11/27/2007	Reviewing and working on lease workpapers.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	11/27/2007	Working on income statement fluctuation explanations.	0.8	\$300	\$240	A2
Tau	King-Sze	KST	Senior	11/27/2007	Detail reviewing fixed assets workpapers.	2.2	\$300	\$660	A2
Tau	King-Sze	KST	Senior	11/27/2007	Completing open items and clearing review notes on fixed assets area.	3.1	\$300	\$930	A2
Boehm	Michael J.	MJB	Manager	11/28/2007	Reviewed AR Billing reserve workpapers.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	11/28/2007	Roundtrip travel time to Saginaw, Michigan from Royal Oak, Michigan.	1.2	*\$165	\$198	A2
Boehm	Michael J.	MJB	Manager	11/28/2007	Saginaw - Discussed open items and related action plans for 2007 Steering audit with D. Chamarro.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	11/28/2007	Review of interim substantive audit workpapers.	3.8	\$330	\$1,254	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Assisted S. Craig with clearing review notes relating to accounts receivables.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Assisted S. Craig with the Payroll analytic review notes.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Assisted K. Tau with Other Income and Expense analytic explanations.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Assisted S. Craig with retropricing testing.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Completed gross margin analytic.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Completed inventory reserve review notes.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Discussed Fixed Asset Physical testing with P. O'Bee and L. Ackett.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Completed tax accruals audit procedures.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Discussed audit status with team.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Met with D. Gustin to discuss Accounts Receivable reserve methodology.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Completed Accounts Receivable reserve review notes.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Discussed impairment testing rollforward with P. O'Bee and L. Ackett.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Performed high level review of third quarter workpapers.	0.8	\$250	\$200	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Discussed tooling audit procedures and supporting documentation with N. Yang.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Met with M. Boehm to discuss open items, audit status and key auditing issues.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Discussed audit plan and status with N. Yang.	1.2	\$250	\$300	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI in order to perform interim audit procedures.	1.2	*\$125	\$150	A2
Chamarro	Destiny D.	DDC	Senior	11/28/2007	Steering-Performed Accounts Receivable aging testing.	2.1	\$250	\$525	A2
Craig	Tashawna N.	TNC	Staff	11/28/2007	Met with D. Huston to discuss observation procedures for Non-productive inventory.	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	11/28/2007	Met with D. Huston to discuss status of API cut off procedures.	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	11/28/2007	Performed interim procedures for Accrual accounts	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	11/28/2007	Performed interim procedures for LSC (Liabilities Subject to Compromise) accounts	2.2	\$220	\$484	A2
Craig	Tashawna N.	TNC	Staff	11/28/2007	Performed interim procedures for Payroll	2.2	\$220	\$484	A2
Craig	Tashawna N.	TNC	Staff	11/28/2007	Performed Interim procedures for Accounts Receivable	2.8	\$220	\$616	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2007	Discussion with M. Boehm and S. Pacella relative to 2007 ITGC scope at Steering Saginaw location.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2007	Discussion with J. Perkins regarding status of interim audit in preparation for closing mtg.	0.4	\$470	\$188	A2
Tau	King-Sze	KST	Senior	11/28/2007	Working on financial statement close walkthrough.	0.3	\$300	\$90	A2
Tau	King-Sze	KST	Senior	11/28/2007	Discussion with L. Acket on depreciation expense.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	11/28/2007	Completing open items and clearing review notes on fixed assets area.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	11/28/2007	Discussion with D. Chamarro on audit status and open items.	0.6	\$300	\$180	A2
Tau	King-Sze	KST	Senior	11/28/2007	Discussion with M. O'Hare on tying CIP addition per spending listing to CIP rollforward.	0.9	\$300	\$270	A2
Tau	King-Sze	KST	Senior	11/28/2007	Working on income statement fluctuation explanations.	5.2	\$300	\$1,560	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	11/28/2007	Saginaw -discussion with J. Town regarding tooling issues.	1.1	\$275	\$303	A2
Yang	Jinglu	JY	Senior	11/28/2007	Saginaw -working on tooling reconciliation	3.6	\$275	\$990	A2
Yang	Jinglu	JY	Senior	11/28/2007	Saginaw -working on tooling walkthrough	3.8	\$275	\$1,045	A2
Boehm	Michael J.	MJB	Manager	11/29/2007	Status update call with J. Perkins and M. Hatzfeld.	0.8	\$330	\$264	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Assisted S. Craig with clearing review notes relating to accounts receivables.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Discussed Fixed Asset Physical testing with P. O'Bee and L. Ackett.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Discussed non-productive physical inventory testing with S. Craig.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Discussed tooling audit procedures and supporting documentation with N. Yang.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Completed Accounts Receivable reserve review notes.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Discussed inventory excess and surplus report testing with B. Prueter and R. Shephard.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Met with D. Gustin to discuss bad debt expense issue.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Met with internal audit to discuss their scope of the fixed asset testing and requested documents to include in our workpapers.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Began completing the financial statement close process walkthrough.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Discussed audit status with team.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Completed burden component testing.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Reviewed non-productive physical inventory results.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Completed tax accruals audit procedures.	1.1	\$250	\$275	A2
Chamarro	Destiny D.	DDC	Senior	11/29/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI in order to perform interim audit procedures.	1.2	*\$125	\$150	A2
Craig	Tashawna N.	TNC	Staff	11/29/2007	Met with S. Lubben to discuss status of interim testing of Non-productive inventory.	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	11/29/2007	Performed interim procedures for Payroll	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	11/29/2007	Performed Interim procedures for Accounts Receivable	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	11/29/2007	Performed interim procedures for Inventory Reserves	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	11/29/2007	Performed Interim procedures for Intercompany Accounts	1.6	\$220	\$352	A2
Craig	Tashawna N.	TNC	Staff	11/29/2007	Performed Interim procedures for Inventory	1.8	\$220	\$396	A2
Craig	Tashawna N.	TNC	Staff	11/29/2007	Performed interim procedures for Accrual accounts	2.2	\$220	\$484	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2007	Discussion with M. Boehm and S. Pacella relative to 2007 ITGC scope at Steering Saginaw location.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2007	Review of Steering interim audit working papers related to tooling, AR reserves and inventory valuation.	5.4	\$470	\$2,538	A2
Yang	Jinglu	JY	Senior	11/29/2007	Saginaw -discussion with J. Town regarding tooling issues.	2.1	\$275	\$578	A2
Yang	Jinglu	JY	Senior	11/29/2007	Saginaw -working on tooling capitalized cost testing	6.4	\$275	\$1,760	A2
Boehm	Michael J.	MJB	Manager	11/30/2007	Discussion with N. Yang regarding tooling testing.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	11/30/2007	Preparation of agenda slide deck for Saginaw interim closing meeting.	1.2	\$330	\$396	A2
Craig	Tashawna N.	TNC	Staff	11/30/2007	Met with D. Gustin to discuss status of interim testing of Accounts Receivable	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	11/30/2007	Met with L. Irrer to discuss status of interim testing of Intercompany Accounts	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	11/30/2007	Performed interim procedures for Accrual accounts	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	11/30/2007	Performed Interim procedures for Accounts Receivable	1.6	\$220	\$352	A2
Craig	Tashawna N.	TNC	Staff	11/30/2007	Performed Interim procedures for Intercompany Accounts	2.6	\$220	\$572	A2
Tau	King-Sze	KST	Senior	11/30/2007	Working on income statement fluctuation explanations.	0.3	\$300	\$90	A2
Tau	King-Sze	KST	Senior	11/30/2007	Discussed with D. Huston on review note related to inventory.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	11/30/2007	Discussion with D. Chamarro on audit status and open items.	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	11/30/2007	Discussed income statement fluctuation explanations.	0.9	\$300	\$270	A2
Tau	King-Sze	KST	Senior	11/30/2007	Discussed core reserve with L. Irrer.	1.1	\$300	\$330	A2
Tau	King-Sze	KST	Senior	11/30/2007	Documenting core reserve.	1.8	\$300	\$540	A2
Tau	King-Sze	KST	Senior	11/30/2007	Working on financial statement close walkthrough.	2.6	\$300	\$780	A2
Yang	Jinglu	JY	Senior	11/30/2007	Saginaw -working on tooling amortization test	1.1	\$275	\$303	A2
Yang	Jinglu	JY	Senior	11/30/2007	Saginaw -discussion with J. Town regarding tooling issues.	1.2	\$275	\$330	A2
Yang	Jinglu	JY	Senior	11/30/2007	Saginaw -working on tooling walkthrough	2.1	\$275	\$578	A2
Yang	Jinglu	JY	Senior	11/30/2007	Saginaw -working on tooling capitalized cost testing	3.6	\$275	\$990	A2
<b>A2 Saginaw 2007 Audit Project Total:</b>						<b>597.4</b>		<b>\$144,094</b>	
<b>Saginaw Carve-Out Audit</b>									
Henning	Jeffrey M.	JMH	Partner	10/27/2007	Conference call with M. Boehm re: accounts payable reclass for Saginaw carve out statements.	0.3	\$575	\$173	A2
Boehm	Michael J.	MJB	Manager	10/29/2007	Preparation of workpapers and supporting memorandum regarding AP reclassification.	2.1	\$330	\$693	A2
Henning	Jeffrey M.	JMH	Partner	10/29/2007	Review revised footnote disclosure and status of AP classification testing	1.2	\$575	\$690	A2
Boehm	Michael J.	MJB	Manager	10/30/2007	Discussions with J. Williams regarding coordination of carve-out financial statement issuance.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	10/30/2007	Preparation of workpapers and supporting memorandum regarding AP reclassification.	1.2	\$330	\$396	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2007	Review of final Cadiz Summary Review Memorandum.	1.9	\$470	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2007	Review of revised financial statements and supporting data analysis on balance sheet reclassification items.	2.1	\$470	\$987	A2
Boehm	Michael J.	MJB	Manager	10/31/2007	Preparation of schedules to roll prior version of DSD financials to final version for partner and independent partner review.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	10/31/2007	Completed documentation of Steering Carve-Out financial statement tie-out.	2.9	\$330	\$957	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2007	Review of final Cadiz Summary Review Memorandum.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2007	Review of Delphi Corporate provided support related to the accounting entries related to the correction of the 2005 FAS 144 impairment.	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2007	Review of revised financial statements and supporting data analysis on balance sheet reclassification items.	2.2	\$470	\$1,034	A2
Pacella	Shannon M.	SMP	Manager	10/31/2007	Reviewed Steering AP Aging CAAT.	1.4	\$330	\$462	A2
Boehm	Michael J.	MJB	Manager	11/1/2007	Discussions with J. Williams regarding coordination of carve-out financial statement issuance.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	11/1/2007	Completed documentation of Steering Carve-Out financial statement tie-out.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	11/1/2007	Modifications to cash flow statement to reflect AP and warranty adjustments.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	11/1/2007	Met with M. Hatzfeld and J. Henning to walk through Steering financial statement changes and adjustments.	2.3	\$330	\$759	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2007	Review of final Cadiz Summary Review Memorandum.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2007	Review of revised financial statements and supporting data analysis on balance sheet reclassification items.	0.6	\$470	\$282	A2
Henning	Jeffrey M.	JMH	Partner	11/1/2007	Review of Saginaw accounts payable reclassification workpapers and related support for Cash flow statement.	2.0	\$575	\$1,150	A2
Boehm	Michael J.	MJB	Manager	11/2/2007	Discussions with J. Williams regarding coordination of carve-out financial statement issuance.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	11/2/2007	Met with J. Henning and M. Fitzpatrick to finalize Steering financial statements.	1.2	\$330	\$396	A2
Fitzpatrick	Michael J.	MJF	Partner	11/2/2007	Met with J. Henning and M. Boehm to finalize Steering financial statements.	1.2	\$825	\$990	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2007	Review of final Cadiz Summary Review Memorandum.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2007	Review of revised financial statements and supporting data analysis on balance sheet reclassification items.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2007	Finalization of audit report and independent partner review.	2.2	\$470	\$1,034	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/30/2007	Preparation of Steering carve-out audit workpapers for archiving.	2.1	\$330	\$693	A2
Chamarro	Destiny D.	DDC	Senior	11/30/2007	Steering-Began archiving audit file.	3.4	\$250	\$850	A2
<b>A2 Saginaw Carve-Out Project Total:</b>						<b>39.2</b>		<b>\$16,020</b>	
<b>SAP Pre-Implementation</b>									
Pacella	Shannon M.	SMP	Manager	10/28/2007	Reviewed email to be sent to D. Fidler to provide status on E&Y review of conversion documentation.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	10/28/2007	Reviewed mgmt's worksteps for validation of legacy fixed asset system to SAP conversion/feedback provided to management accordingly.	0.5	\$330	\$165	A2
Ciungu	Roxana M.	RMC	Staff	10/29/2007	Met with J. Nolan to go over 1410 documentation.	0.8	\$220	\$176	A2
Ciungu	Roxana M.	RMC	Staff	10/30/2007	Discussion with S. Pacella regarding company code 1410 testing approach.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	10/30/2007	Checked business sign-offs for DGL project.	0.8	\$220	\$176	A2
Ciungu	Roxana M.	RMC	Staff	10/30/2007	Reviewed company code 1410 documentation and compared balances.	1.2	\$220	\$264	A2
Simpson	Jamie	JS	Senior Manager	10/30/2007	Discussion with S. Pacella regarding open items related to DGL to SAP conversion.	0.7	\$470	\$329	A2
Buser	Jay	JB	Manager	10/31/2007	Preparing summary of 3rd quarter Packard inventory data analysis procedures.	0.8	\$330	\$264	A2
Ciungu	Roxana M.	RMC	Staff	10/31/2007	Compared DGL to SAP balances for DGL project.	3.4	\$220	\$748	A2
Ciungu	Roxana M.	RMC	Staff	10/31/2007	Reviewed balance reconciliation provided by J. Nolan.	3.6	\$220	\$792	A2
Craig	Tashawna N.	TNC	Staff	10/31/2007	Performed DGL to SAP tie out	4.2	\$220	\$924	A2
Pacella	Shannon M.	SMP	Manager	10/31/2007	Call with J. Simpson to discuss status of outstanding documentation requests.	0.2	\$330	\$66	A2
Pacella	Shannon M.	SMP	Manager	10/31/2007	Create status document showing status of E&Y documentation requests to be provided to team.	0.3	\$330	\$99	A2
Ciungu	Roxana M.	RMC	Staff	11/1/2007	Prepare email to J. Simpson with results of balance validation.	0.3	\$220	\$66	A2
Ciungu	Roxana M.	RMC	Staff	11/1/2007	Review scripts used to for DGL to SAP balance conversion.	0.9	\$220	\$198	A2
Ciungu	Roxana M.	RMC	Staff	11/1/2007	Met with J. Nolan to finish up 1410 balance validation.	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	11/1/2007	Call with J. Simpson to discuss status of outstanding documentation requests.	0.2	\$330	\$66	A2
Ciungu	Roxana M.	RMC	Staff	11/2/2007	Discussion with J. Simpson regarding reconciliation performed for SAP.	0.6	\$220	\$132	A2
Simpson	Jamie	JS	Senior Manager	11/2/2007	Discussion with R. Ciungu regarding E&Y testing over DGL to SAP conversion.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior Manager	11/2/2007	Discussion with P. Sturkenboom, S. Pacella and A. Ranney to discuss corporate controls/review of DGL to SAP conversion.	0.5	\$470	\$235	A2
Ciungu	Roxana M.	RMC	Staff	11/5/2007	Verified DGL trial balance for 1410 agreed to SAP trial balance as of July 31st, 2007.	2.6	\$220	\$572	A2
Ciungu	Roxana M.	RMC	Staff	11/5/2007	Documented testing performed in relation to account balance conversion for DGL to SAP.	4.2	\$220	\$924	A2
Ciungu	Roxana M.	RMC	Staff	11/6/2007	Prepared outstanding list for Dacor and sent to J. Nolan accordingly.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	11/9/2007	Discussion with M. Pillarisetty regarding scripts used for account conversion.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	11/9/2007	Discussion with S. Pacella regarding account number conversion process.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	11/9/2007	Cleared review notes for DGL to SAP account balance documentation.	0.8	\$220	\$176	A2
Ciungu	Roxana M.	RMC	Staff	11/9/2007	Reviewed new documentation sent by M. Pillarisetty in relation to account conversion.	1.2	\$220	\$264	A2
Pacella	Shannon M.	SMP	Manager	11/9/2007	Meeting with J. Simpson to discuss status of documentation requests for conversion from Management.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	11/9/2007	Continued review of the TB 1410 conversion documentation as part of the Q3 procedures.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	11/14/2007	Meeting with J. Simpson to discuss agenda items to discuss with D. Fidler re: SAP conversions.	0.5	\$330	\$165	A2
Simpson	Jamie	JS	Senior Manager	11/14/2007	Discussion with S. Pacella regarding SAP implementations in Europe- agenda for D. Fidler.	0.4	\$470	\$188	A2
Pacella	Shannon M.	SMP	Manager	11/17/2007	Prepare presentation for meeting with D. Fidler re: SAP conversions in Europe.	2.8	\$330	\$924	A2
Henning	Jeffrey M.	JMH	Partner	11/20/2007	Conf. call with B. Welsh and E&Y U.S. re: SAP rollout in Europe	1.1	\$575	\$633	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	11/20/2007	Review of the SAP implementation risks presentation to be discussed with D. Fidler and M. Messina.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	11/20/2007	Conference call with S. Pacella, B. Welsh, J. Simpson, J. Henning and J. Simpson to discuss the European SAP implementation risks and related upcoming meeting with Delphi.	0.9	\$470	\$423	A2
Miller	Nicholas S.	NSM	Manager	11/20/2007	Meeting with S. Pacella, J. Simpson and M. Hatzfeld to address audit responses to the current year SAP implementations.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	11/20/2007	Meeting with J. Simpson, M. Hatzfeld and N. Miller to discuss E&Y status on SAP implementation reviews.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	11/20/2007	Meeting with A. Krabill, J. Simpson, B. Welsh, and J. Henning to discuss E&Y involvement in SAP conversions in Europe.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	11/20/2007	Prepare presentation for meeting with D. Fidler re: SAP conversions in Europe.	1.8	\$330	\$594	A2
Simpson	Jamie	JS	Senior Manager	11/20/2007	Review of agenda for SAP conversion meeting with D. Fidler.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	11/20/2007	Discussion with N. Miller and M. Hatzfeld regarding impact of SAP conversions on audit procedures.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	11/20/2007	Conf. call with J. Henning, B. Welsh, S. Pacella, and A. Krabill to discuss European SAP conversions.	1.1	\$470	\$517	A2
Buser	Jay	JB	Manager	11/21/2007	Email follow-up with T. Timko and J. Riedy regarding Packard SAP implementation deliverable	1.0	\$330	\$330	A2
Simpson	Jamie	JS	Senior Manager	11/21/2007	Review of agenda for SAP conversion meeting with D. Fidler.	0.4	\$470	\$188	A2
Pacella	Shannon M.	SMP	Manager	11/24/2007	Updates to presentation for meeting with D. Fidler to discuss SAP implementations.	1.1	\$330	\$363	A2
Henning	Jeffrey M.	JMH	Partner	11/26/2007	Meeting with D. Fidler re: Audit risks inherent in 2007/2008 systems conversions and upgrades - articulation of E&Y approach and audit planning process	1.9	\$575	\$1,093	A2
Henning	Jeffrey M.	JMH	Partner	11/26/2007	Preparation for meeting re: ERP systems implementations.	1.0	\$575	\$575	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	11/26/2007	Meeting with S. Sheckell, J. Simpson, J. Henning, and K. Cash to discuss talking points for the meeting with D. Fidler re: SAP conversions.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	11/26/2007	Meeting with D. Fidler and C. Macjiewski to discuss E&Y involvement in SAP implementation in 2007 and 2008.	2.0	\$330	\$660	A2
Simpson	Jamie	JS	Senior Manager	11/26/2007	SAP implementation meeting with D. Fidler, C. Macjiewski, B. Welsh, S. Pacella, K. Cash and J. Henning.	1.7	\$470	\$799	A2
Simpson	Jamie	JS	Senior Manager	11/26/2007	Preparation for SAP implementation meeting with D. Fidler.	1.9	\$470	\$893	A2
<b>A2 SAP Pre-Implementation Project Total:</b>						<b>58.5</b>		<b>\$18,585</b>	
<b>Tax Dry Run</b>									
Tosto	Cathy I.	CIT	Partner	10/29/2007	Dry run- review email from C. Plummer regarding balances.	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	10/29/2007	Discussion with C. Plummer around SOPA impact on tax packs.	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	10/29/2007	Dry run - review and revise procedures and prepare instructions	1.9	\$575	\$1,093	A2
Tosto	Cathy I.	CIT	Partner	10/29/2007	Meet with S. Sheckell regarding dry run procedures/scope.	1.6	\$575	\$920	A2
Tosto	Cathy I.	CIT	Partner	11/2/2007	Develop dry run procedures and scope	0.9	\$575	\$518	A2
Hegelmann	Julie Ann	JAH	Manager	11/5/2007	Dry Run - Correspond with C. Sobotta, E&Y Germany re: Instructions and dry run procedures.	0.1	\$330	\$33	A2
Krabill	Aaron J.	AJK	Senior Manager	11/6/2007	Meeting with C. Tosto to discuss the tax dry run procedures and budget.	1.3	\$470	\$611	A2
Mukhtar	Mark J.	MJM	Partner	11/6/2007	Meet with T. Tamer and C. Tosto regarding Delphi (dry run) update.	1.8	\$680	\$1,224	A2
Tosto	Cathy I.	CIT	Partner	11/6/2007	Discuss dry run with M. Mukhtar and M. Jones.	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	11/6/2007	Dry run - revise scope/budget based on discussions with T. Tamer.	0.4	\$575	\$230	A2
Hegelmann	Julie Ann	JAH	Manager	11/7/2007	Dry Run - discussion with C. Tosto and M. Jones re: timing for completion of review by company and by E&Y	0.3	\$330	\$99	A2
Hegelmann	Julie Ann	JAH	Manager	11/7/2007	Dry Run - Update Dry Run instructions for edits	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	11/7/2007	Dry Run - Update and individualize instructions and procedures for dry run project for Germany, France and Poland	2.1	\$330	\$693	A2
Jones	Mathew S.	MSJ	Executive Director	11/7/2007	Review and discuss dry run procedures for international locations and communications to the local teams with J. Hegelmann and C. Tosto.	0.7	\$525	\$368	A2
Hegelmann	Julie Ann	JAH	Manager	11/8/2007	Tax Pack Dry Run - Discussion with H Aquino to confirm she received and understands distribution instructions.	0.1	\$330	\$33	A2
Hegelmann	Julie Ann	JAH	Manager	11/8/2007	Dry Run - prepare correspondence H. Aquino to send to E&Y local offices with procedures for tax pack dry run project.	0.4	\$330	\$132	A2
Tosto	Cathy I.	CIT	Partner	11/9/2007	Meeting with T. Tamer to discuss dry run	0.9	\$575	\$518	A2
Hegelmann	Julie Ann	JAH	Manager	11/12/2007	Dry Run - follow-up discussion with M Jones after call with E&Y Germany to understand the concerns of the German team	0.3	\$330	\$99	A2
Hegelmann	Julie Ann	JAH	Manager	11/12/2007	Dry Run - Conference call with C. Sobotta, E&Y Germany team and M. Jones re: filing entities versus business segments and trial balances, issues with the consolidation process, and timing of the project due to technical issues with the up.	0.4	\$330	\$132	A2
Hegelmann	Julie Ann	JAH	Manager	11/12/2007	Dry Run Project - Conference call with E&Y Poland team, C. Tosto and M. Jones re: timing, issues of concern and understanding fresh start accounting.	0.4	\$330	\$132	A2
Hegelmann	Julie Ann	JAH	Manager	11/12/2007	Dry Run Project - post conference call meeting/discussion with C. Tosto and M. Jones re: follow-up with Poland and discussions to have with France and Germany.	0.4	\$330	\$132	A2
Jones	Mathew S.	MSJ	Executive Director	11/12/2007	Conference call with Germany for Dry Run project coordination	0.4	\$525	\$210	A2
Jones	Mathew S.	MSJ	Executive Director	11/12/2007	Conference call with Poland for Dry Run project coordination	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	11/12/2007	Call with Poland team related to dry run	0.6	\$575	\$345	A2
Hegelmann	Julie Ann	JAH	Manager	11/13/2007	Dry Run - Meet with C. Plummer and M Jones re: details on France process and contact person for tax pack dry run project.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	11/13/2007	Dry Run - Conference call with E&Y France and M. Jones re: questions France may have in reviewing the dry run tax pack.	0.6	\$330	\$198	A2
Jones	Mathew S.	MSJ	Executive Director	11/13/2007	Conference call with France on Dry Run project and procedures	0.3	\$525	\$158	A2
Hegelmann	Julie Ann	JAH	Manager	11/14/2007	Dry Run - Discussion with M. Jones and L Fisher re: status of Germany's process on the project.	0.4	\$330	\$132	A2
Jones	Mathew S.	MSJ	Executive Director	11/14/2007	Miscellaneous coordination of Dry Run project with Poland, Germany and France	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	11/14/2007	Discuss dry run issues with T. Tamer	0.3	\$575	\$173	A2
Jones	Mathew S.	MSJ	Executive Director	11/15/2007	Dry Run project coordination with foreign offices	0.6	\$525	\$315	A2
Jones	Mathew S.	MSJ	Executive Director	11/15/2007	Meet with L. Fisher and C. Plummer regarding the German tax package for purposes of the Dry Run project	0.9	\$525	\$473	A2
Jones	Mathew S.	MSJ	Executive Director	11/20/2007	Call with Poland, Germany and France on Dry Run review status, timing, next steps.	1.2	\$525	\$630	A2
Jones	Mathew S.	MSJ	Executive Director	11/20/2007	Meet with T. Tamer on Dry Run meeting agendas and coordination of Dry Run meetings with foreign offices.	1.6	\$525	\$840	A2
Jones	Mathew S.	MSJ	Executive Director	11/21/2007	Review of materials and preparation for Dry Run meetings in Europe	1.3	\$525	\$683	A2
Jones	Mathew S.	MSJ	Executive Director	11/21/2007	Review of E&Y Poland Dry Run review.	0.7	\$525	\$368	A2
Jones	Mathew S.	MSJ	Executive Director	11/21/2007	Call with E&Y Poland (J. Deiotte) to discuss Dry Run review.	0.7	\$525	\$368	A2
Smith	Carolyn E.	CES	Staff	11/21/2007	Prepare documentation from previous audits for M. Jones to take for European meetings.	1.1	\$220	\$242	A2
Jones	Mathew S.	MSJ	Executive Director	11/26/2007	Correspondence with E&Y France regarding Dry Run tax package	0.6	\$525	\$315	A2
Jones	Mathew S.	MSJ	Executive Director	11/26/2007	Correspondence with E&Y Poland to discuss Dry Run tax package	0.7	\$525	\$368	A2
Jones	Mathew S.	MSJ	Executive Director	11/26/2007	Correspondence with E&Y Germany regarding Dry Run tax packages.	0.8	\$525	\$420	A2
Jones	Mathew S.	MSJ	Executive Director	11/26/2007	Dry Run conference call with Delphi U.S., Delphi Germany and E&Y Germany to discuss Delphi Delco Germany draft tax provision package.	2.2	\$525	\$1,155	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jones	Mathew S.	MSJ	Executive Director	11/26/2007	Review of German, French and Poland Dry Run tax packages in preparation of Dry Run meetings in Europe.	2.3	\$525	\$1,208	A2
Jones	Mathew S.	MSJ	Executive Director	11/27/2007	Participate in Dry Run tax provision meeting in France with Delphi France, E&Y France and T. Tamer.	4.2	\$525	\$2,205	A2
Jones	Mathew S.	MSJ	Executive Director	11/28/2007	Participate in Dry Run tax provision meeting in Poland with Delphi Poland, E&Y Poland and T. Tamer	4.1	\$525	\$2,153	A2
Smith	Carolyn E.	CES	Staff	11/28/2007	Tax Basis Balance Sheet status meeting w/ C. Tosto and E. Hubbard.	0.9	\$220	\$198	A2
Smith	Carolyn E.	CES	Staff	11/28/2007	Researched in our workpaper files potential issues with intangible assets on the tax basis balance sheet.	1.3	\$220	\$286	A2
Jones	Mathew S.	MSJ	Executive Director	11/29/2007	Participate in Dry Run tax provision meeting in Germany with Delphi Germany, E&Y Germany and T. Tamer.	4.3	\$525	\$2,258	A2
Smith	Carolyn E.	CES	Staff	11/29/2007	Reviewed draft PBC Tax Basis Balance Sheets and prepared scope list for audit.	1.3	\$220	\$286	A2
Jones	Mathew S.	MSJ	Executive Director	11/30/2007	Travel time from Germany to U.S. after Dry Run tax provision meetings in Europe.	8.0	*\$263	\$2,104	A2
<b>A2 Tax Dry Run Project Total:</b>						<b>58.2</b>		<b>\$26,415</b>	
<b>Toyota</b>									
Saimoua	Omar Issam	OIS	Senior	10/29/2007	Met with J. Brooks to discuss the Toyota warranty assumption calculation.	2.1	\$250	\$525	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2007	Discussion with A. Brazier related to Toyota warranty accrual and accounting memo.	1.0	\$470	\$470	A2
Saimoua	Omar Issam	OIS	Senior	10/30/2007	Performed audit procedures of the Toyota warranty topic (Including statistical model analysis, data accumulation ..etc).	5.7	\$250	\$1,425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2007	Review of final version of technical accounting memorandum related to Q3 Toyota warranty matter.	1.1	\$470	\$517	A2
Kearns	Matthew R.	MRK	Manager	10/31/2007	Powertrain - Discussing the Toyota Warranty return and Delphi's accounting memo with A. Brazier and T. Timko.	0.9	\$330	\$297	A2
Saimoua	Omar Issam	OIS	Senior	10/31/2007	Performed audit procedures of the Toyota warranty topic (Including statistical model analysis, data accumulation ..etc).	6.2	\$250	\$1,550	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Manager	11/1/2007	Powertrain - Detail reviewing Toyota Warranty workpapers prepared for by E&Y staff member for the Q3 SAS 100 Review.	3.3	\$330	\$1,089	A2
Saimoua	Omar Issam	OIS	Senior	11/1/2007	Performed audit procedures of the Toyota warranty topic (Including statistical model analysis, data accumulation ..etc).	5.7	\$250	\$1,425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2007	Discussion with A. Brazier related to Toyota warranty accrual and accounting memo.	0.4	\$470	\$188	A2
Saimoua	Omar Issam	OIS	Senior	11/2/2007	Met with J. Brooks to discuss the Toyota warranty assumption calculation.	1.8	\$250	\$450	A2
Saimoua	Omar Issam	OIS	Senior	11/5/2007	Cleared review notes related to the Toyota warranty topic.	1.8	\$250	\$450	A2
Saimoua	Omar Issam	OIS	Senior	11/6/2007	Cleared review notes related to the Toyota warranty topic.	2.1	\$250	\$525	A2
Kearns	Matthew R.	MRK	Manager	11/16/2007	Conference call with M. Hatzfeld and J. Simpson to discuss audit approach of Toyota Warranty Reserve	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	11/16/2007	Discussion with G. Kennedy, M. Kearns and E. Marold regarding Toyota warranty testing.	0.5	\$470	\$235	A2
<b>A2 Toyota Project Total:</b>						<b>33.5</b>		<b>\$9,443</b>	
<b>A2 Project Total:</b>						<b>1,469.6</b>		<b>\$458,600</b>	
<b>Tax Bankruptcy - A3</b>									
Blank	Jacob M.	JMB	Partner	10/29/2007	Weekly status update call	0.6	\$750	\$450	A3
Tosto	Cathy I.	CIT	Partner	10/29/2007	Weekly call with Skadden, Delphi and E&Y teams related to emergence plan.	0.2	\$680	\$136	A3
Ward	Richard D.	RDW	Executive Director	10/29/2007	Weekly status update call	0.6	\$750	\$450	A3
Blank	Jacob M.	JMB	Partner	11/5/2007	Weekly status call with the Company	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	11/5/2007	Call with Feinberg, Sensenbrenner and R. Ward regarding 13D filings.	1.5	\$550	\$825	A3
Jones	Mathew S.	MSJ	Executive Director	11/5/2007	Participate in conference call with M. Mukhtar, C. Tosto and R. Ward to discuss tax implications for U.S. tax bankruptcy model.	0.8	\$680	\$544	A3
Ward	Richard D.	RDW	Executive Director	11/5/2007	Call with Feinberg, Sensenbrenner and M. Ericson regarding 13D filings	1.3	\$750	\$975	A3
Ericson	Molly	ME	Manager	11/6/2007	Call with H. Tucker and R. Ward regarding Sec. 382.	0.3	\$550	\$165	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	11/7/2007	Call with S. Gale and R. Ward regarding updating tax analysis for new emergence plan.	0.3	\$550	\$165	A3
Ward	Richard D.	RDW	Executive Director	11/7/2007	Discussion with H. Tucker regarding 13D filing	0.6	\$750	\$450	A3
Blank	Jacob M.	JMB	Partner	11/12/2007	Weekly status call with the Company, Skadden, R. Ward and M. Ericson.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	11/12/2007	Weekly status call with the Company, Skadden, R. Ward and J. Blank.	0.3	\$550	\$165	A3
Ward	Richard D.	RDW	Executive Director	11/12/2007	Weekly status update with Delphi tax department and Skadden	0.8	\$750	\$600	A3
Tosto	Cathy I.	CIT	Partner	11/14/2007	Review and respond to e-mail from S. Gale regarding pension memos	0.3	\$680	\$204	A3
Ericson	Molly	ME	Manager	11/15/2007	Call with S. Gale and R. Ward regarding tax model.	0.5	\$550	\$275	A3
Tosto	Cathy I.	CIT	Partner	11/15/2007	Pension memo - review and provide comments related to changes made to facts.	1.2	\$680	\$816	A3
Ward	Richard D.	RDW	Executive Director	11/15/2007	Call with S. Gale and M. Ericson to discuss updates to model	0.8	\$750	\$600	A3
Blank	Jacob M.	JMB	Partner	11/16/2007	Weekly status call with the Company	0.5	\$750	\$375	A3
Ericson	Molly	ME	Manager	11/20/2007	Drafting summary and next steps email to J. Blank and H. Tucker.	0.7	\$550	\$385	A3
Ericson	Molly	ME	Manager	11/20/2007	Call with Skadden and R. Ward regarding Goldman Sachs stock trading.	0.8	\$550	\$440	A3
Tucker	Howard J.	HJT	Partner	11/20/2007	Call with Skadden regarding stock trading restrictions.	0.8	\$750	\$600	A3
Tucker	Howard J.	HJT	Partner	11/20/2007	Reviewing recently filed Schedules 13D for potential 382 implications.	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	11/20/2007	Call with Skadden and M. Ericson regarding 382 issues.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	11/20/2007	Prepare follow-up email to H. Tucker and J. Blank regarding 382 issues.	0.4	\$750	\$300	A3
Blank	Jacob M.	JMB	Partner	11/21/2007	Weekly status call with the Company	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	11/25/2007	Edits to tax forecast model.	1.8	\$550	\$990	A3
Ericson	Molly	ME	Manager	11/26/2007	Weekly status update call with the Company and Delphi.	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	11/26/2007	Follow up discussion with R. Ward and H. Tucker regarding tax forecast model.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	11/26/2007	Call with Skadden, R. Ward and H. Tucker regarding Sec. 382.	0.8	\$550	\$440	A3
Tucker	Howard J.	HJT	Partner	11/26/2007	Delphi Conference Call discussion on 382.	1.1	\$750	\$825	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	11/26/2007	Review of regs under Sec. 382.	1.1	\$750	\$825	A3
Ward	Richard D.	RDW	Executive Director	11/26/2007	Weekly status update call with Skadden, client tax department, H. Tucker, J. Blank and M. Ericson.	0.5	\$750	\$375	A3
Ward	Richard D.	RDW	Executive Director	11/26/2007	Follow up on Sec. 382 owner shift issues	0.7	\$750	\$525	A3
Blank	Jacob M.	JMB	Partner	11/27/2007	Reviewing Sec. 382 implications of recent stock trading.	0.9	\$750	\$675	A3
Tucker	Howard J.	HJT	Partner	11/28/2007	Delphi Conference Call discussion on 382.	0.7	\$750	\$525	A3
Tucker	Howard J.	HJT	Partner	11/28/2007	Review of regs under Sec. 382.	0.9	\$750	\$675	A3
Smith	Carolyn E.	CES	Staff	11/29/2007	Prepared file with Plan of Reorganization for R. Ward, M. Ericson, and H. Tucker.	0.8	\$200	\$160	A3
Smith	Carolyn E.	CES	Staff	11/29/2007	Prepared file with Plan of Reorganization for C. Tosto.	2.9	\$200	\$580	A3
Ward	Richard D.	RDW	Executive Director	11/29/2007	Call with C. Tosto to discuss analysis needed with respect to revised plan of reorganization	0.7	\$750	\$525	A3
<b>A3 Project Subtotal:</b>						<b>29.5</b>		<b>\$18,415</b>	
<b>Tax International - A3</b>									
Menger	Jorg	JM	Partner	10/29/2007	Review of withholding tax and NOL issues with respect to proposed German tax planning	1.4	\$750	\$1,050	A3
Mukhtar	Mark J.	MJM	Partner	10/29/2007	Delphi Intl Restructuring - Discussion with D. Kelley and K. Hesser re: transfer pricing.	0.6	\$680	\$408	A3
Durham	Candice M.	CMD	Staff	10/30/2007	Assisted K. Keown with slide deck.	0.3	\$200	\$60	A3
Keown	Karen M.	KMK	Senior Manager	10/30/2007	Follow-up on status of UK stamp tax ruling with K. Griffin.	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	10/30/2007	Discuss timing and steps of Polish restructuring and status of potential loan alternatives with J. Deiotte, Jacek, Radek, and M. Mukhtar.	1.3	\$600	\$780	A3
Menger	Jorg	JM	Partner	10/30/2007	Substance requirement in Lux for German treaty shopping rules	1.8	\$750	\$1,350	A3
Keown	Karen M.	KMK	Senior Manager	10/31/2007	Review of draft letter to HMRC for ruling on treatment of SCS	0.3	\$600	\$180	A3
Huysmans	Serge	SH	Partner	11/1/2007	Conference call with M. Mukhtar and Polish Desk.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	11/1/2007	Follow-up review of step-plan.	0.4	\$750	\$300	A3
Maksymczak	Agnieszka	AM	Senior Manager	11/1/2007	Conference call with B. Sparks, S. Huysmans, M. Erikson and M. Mukhtar re: updated plan.	1.9	\$650	\$1,235	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	11/1/2007	International restructuring conf. call with C. Tosto, R. Ward, D. Kelley, K. Keown and M. Jones to review plan.	1.2	\$680	\$816	A3
Mukhtar	Mark J.	MJM	Partner	11/1/2007	Conference call with B. Sparks, S. Huysmans, M. Erikson and A. Maksymczak re: updated plan.	1.3	\$680	\$884	A3
Jones	Mathew S.	MSJ	Executive Director	11/5/2007	Review international restructuring slides.	0.4	\$680	\$272	A3
Kilts JR.	George W.	GWK	Staff	11/5/2007	Prepare international restructuring binders for M. Mukhtar.	2.3	\$160	\$368	A3
Moore	Shani	SM	Senior	11/5/2007	Call with C. Tosto, M. Jones and M. Mukhtar re Int'l restructuring.	0.9	\$400	\$360	A3
Mukhtar	Mark J.	MJM	Partner	11/5/2007	Review updated deck.	0.7	\$680	\$476	A3
Tosto	Cathy I.	CIT	Partner	11/5/2007	Call with M. Mukhtar, M. Jones, and R. Ward to review the latest international restructuring plan.	1.0		\$0	A3
Ward	Richard D.	RDW	Executive Director	11/5/2007	Call with M. Mukhtar, D. Kelley, C. Tosto and M. Ericson regarding international restructuring.	1.1	\$750	\$825	A3
Maksymczak	Agnieszka	AM	Senior Manager	11/8/2007	Conference call with E&Y Poland re changed plan for Delphi (with U.S. LLC)	1.1	\$650	\$715	A3
Maksymczak	Agnieszka	AM	Senior Manager	11/12/2007	Draft and send email correspondence to D. Barendsi.	3.2	\$650	\$2,080	A3
Maksymczak	Agnieszka	AM	Senior Manager	11/15/2007	Conf call with D. Barendsi to discuss Polish tax planning	1.6	\$650	\$1,040	A3
Maksymczak	Agnieszka	AM	Senior Manager	11/16/2007	Preparation of email to summarize results of discussion with D. Barendsi	0.3	\$650	\$195	A3
Sirkin	Stuart A.	SAS	Executive Director	11/16/2007	Review of revised memo	0.5	\$750	\$375	A3
<b>A3 Project Subtotal:</b>						<b>24.2</b>		<b>\$14,189</b>	
<b>A3 Project Total:</b>						<b>53.7</b>		<b>\$32,604</b>	
<b>Fee Application</b>									
Aquino	Heather	HRA	Client Serving Associate	10/27/2007	Work on September invoice.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	10/29/2007	Work on September 07 Exhibit E.	1.1	\$140	\$154	



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/29/2007	Review of information included in the October invoice.	0.2	\$330	\$66	
Rasmussen	Kyle M.	KMR	Staff	10/29/2007	Accumulation of information related to preparation of fee application.	0.1	\$140	\$14	
Sheckell	Steven F.	SFS	Partner	10/29/2007	Review of October monthly invoice filed with the court.	2.3	\$575	\$1,323	
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Correspondence with E. Marold regarding revisions to September invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Preparation of email to C. Tosto regarding fee auditor's initial report and all detail.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Correspondence with B. Hamblin regarding Delphi invoice finalization.	0.5	\$140	\$70	
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Preparation of Delphi - September 07 Billing Summary.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Preparation of September invoice packages for submission of monthly invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Final revisions to Delphi - September 07 invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	10/30/2007	Preparation of Delphi - September 07 Timekeeper Summary.	1.3	\$140	\$182	
Rasmussen	Kyle M.	KMR	Staff	10/30/2007	Accumulation of information related to preparation of fee application.	0.2	\$140	\$28	
Tosto	Cathy I.	CIT	Partner	10/30/2007	Review October invoice fee accrual.	0.9	\$575	\$518	
Aquino	Heather	HRA	Client Serving Associate	10/31/2007	Preparation of September Invoice Summary.	0.8	\$140	\$112	
Pochmara	Rose Christine	RCP	Staff	10/31/2007	Accumulation of information in preparation of the fee application.	1.4	\$140	\$196	
Rasmussen	Kyle M.	KMR	Staff	10/31/2007	Accumulation of information related to preparation of fee application.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	11/1/2007	Correspondence with M. Jones regarding Bankruptcy Time and Expense Reporting Guidelines.	0.1	\$140	\$14	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/1/2007	Preparation of DELPHI/6TH INTERIM FEE PERIOD BILLING DATA into LCC per S. Trevejo.	1.7	\$140	\$238	
Hegelmann	Julie Ann	JAH	<b>Manager</b>	11/1/2007	Review and discussion of October billing summary for advisory projects with H. Aquino.	0.3	\$330	\$99	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/2/2007	Preparation of October Access database for bankruptcy billing process.	0.9	\$140	\$126	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/2/2007	Accumulation of information related to preparation of fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/2/2007	Update MASTER Employees and MASTER Code Combo for October invoice.	1.9	\$140	\$266	
Boehm	Michael J.	MJB	<b>Manager</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.7	\$250	\$175	
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/2/2007	Accumulation of information in preparation of the fee application.	2.1	\$220	\$462	
Craig	Tashawna N.	TNC	<b>Staff</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Gerber	Katherine A.	KAA	<b>Senior</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.5	\$300	\$150	
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$470	\$282	
Horner	Kevin John	KJH	<b>Senior</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.9	\$250	\$225	
Krabbill	Aaron J.	AJK	<b>Senior Manager</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Mackenzie	Andrew M.	AMM	<b>Staff</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Marold	Erick W.	EWM	<b>Senior</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Miller	Nicholas S.	NSM	<b>Manager</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Nicol	Jeremy M.	JMN	<b>Staff</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.8	\$220	\$176	
Pikos	Matthew C.	MCP	<b>Senior</b>	11/2/2007	Accumulation of information in preparation of the fee application.	0.7	\$275	\$193	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	11/2/2007	Accumulation of information in preparation of the fee application.	0.7	\$300	\$210	
Rasmussen	Kyle M.	KMR	Staff	11/2/2007	Accumulation of information related to preparation of fee application.	0.2	\$140	\$28	
Rothmund	Mario Valentin	MVR	Senior	11/2/2007	Accumulation of information in preparation of the fee application.	1.1	\$275	\$303	
Saimoua	Omar Issam	OIS	Senior	11/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Sheckell	Steven F.	SFS	Partner	11/2/2007	Accumulation of information in preparation of the fee application.	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	11/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$470	\$282	
Tau	King-Sze	KST	Senior	11/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Wiles	Jacob A.	JAW	Staff	11/2/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	11/5/2007	Correspondence with individuals regarding Delphi Reclass Request.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	11/5/2007	Work on October 07 EXHIBIT D.	7.4	\$140	\$1,036	
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Correspondence with R. Shastry regarding October 07 EXHIBIT D.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Correspondence with individuals regarding Delphi - Expense Inquiries.	0.6	\$140	\$84	
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Work on October expenses.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	11/6/2007	Delphi T & E details reconciliation for September time.	2.1	\$140	\$294	
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Correspondence with J. Simon regarding Delphi Fee App.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	11/7/2007	Work on updated invoice to LCC per request of SIMS.	1.3	\$140	\$182	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/8/2007	Correspondence with A. Menth regarding Delphi - Expense Inquiries related to K. Asher.	0.2	\$140	\$28	
Wiles	Jacob A.	JAW	<b>Staff</b>	11/8/2007	Accumulation of information in preparation of the fee application.	0.4	\$140	\$56	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/9/2007	Correspondence with N. Miller and R. Shastry regarding October invoice.	0.4	\$140	\$56	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/9/2007	Accumulation of information related to preparation of fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	11/9/2007	Work on October invoice.	6.2	\$140	\$868	
Boehm	Michael J.	MJB	<b>Manager</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	<b>Senior</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.9	\$250	\$225	
Ciungu	Roxana M.	RMC	<b>Staff</b>	11/9/2007	Accumulation of information in preparation of the fee application.	2.1	\$220	\$462	
Craig	Tashawna N.	TNC	<b>Staff</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Gerber	Katherine A.	KAA	<b>Senior</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.4	\$300	\$120	
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.4	\$470	\$188	
Horner	Kevin John	KJH	<b>Senior</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.8	\$250	\$200	
Krabbill	Aaron J.	AJK	<b>Senior Manager</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Mackenzie	Andrew M.	AMM	<b>Staff</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.4	\$140	\$56	
Marold	Erick W.	EWM	<b>Senior</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Nicol	Jeremy M.	JMN	<b>Staff</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.8	\$220	\$176	
Pacella	Shannon M.	SMP	<b>Manager</b>	11/9/2007	Accumulation of information in preparation of the fee application.	0.4	\$330	\$132	
Pochmara	Rose Christine	RCP	<b>Staff</b>	11/9/2007	Accumulation of information in preparation of the fee application.	1.9	\$140	\$266	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	11/9/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Rasmussen	Kyle M.	KMR	Staff	11/9/2007	Accumulation of information related to preparation of fee application.	0.9	\$140	\$126	
Rothmund	Mario Valentin	MVR	Senior	11/9/2007	Accumulation of information in preparation of the fee application.	0.8	\$275	\$220	
Sheckell	Steven F.	SFS	Partner	11/9/2007	Accumulation of information in preparation of the fee application.	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Senior	11/9/2007	Accumulation of information in preparation of the fee application.	1.9	\$250	\$475	
Simpson	Jamie	JS	Senior Manager	11/9/2007	Accumulation of information in preparation of the fee application.	0.7	\$470	\$329	
Aquino	Heather	HRA	Client Serving Associate	11/12/2007	Work on October invoice.	6.9	\$140	\$966	
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Correspondence with J. Simon regarding Delphi Fee App.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Work on Delphi Expenses - October.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	11/13/2007	Continuation of September invoice reconciliation.	1.6	\$140	\$224	
Aquino	Heather	HRA	Client Serving Associate	11/14/2007	Work on Delphi Fee App for 6th interim.	4.3	\$140	\$602	
Aquino	Heather	HRA	Client Serving Associate	11/15/2007	Correspondence with J. Simpson, S. Sheckell and B. Welsh regarding GenPact involvement- billing for invoice purposes.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	11/15/2007	October Invoice follow-up with N. Miller.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	11/15/2007	Correspondence with B. Donahue and S. Gale regarding separate billings to Delphi joint ventures.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	11/15/2007	Work on Delphi Fee App for 6th interim.	2.7	\$140	\$378	
Miller	Nicholas S.	NSM	Manager	11/15/2007	Review of the invoice for time incurred in October.	3.8	\$330	\$1,254	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	11/15/2007	Accumulation of information in preparation of the fee application.	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	11/15/2007	Discussion with S. Sheckell and H. Aquino regarding B. Welsh billing process for October invoice.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	11/16/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	11/16/2007	Work on October invoice.	4.2	\$140	\$588	
Boehm	Michael J.	MJB	Manager	11/16/2007	Accumulation of information in preparation of the fee application.	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Senior	11/16/2007	Accumulation of information in preparation of the fee application.	0.8	\$250	\$200	
Ciungu	Roxana M.	RMC	Staff	11/16/2007	Accumulation of information in preparation of the fee application.	2.1	\$220	\$462	
Craig	Tashawna N.	TNC	Staff	11/16/2007	Accumulation of information in preparation of the fee application.	0.7	\$220	\$154	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2007	Accumulation of information in preparation of the fee application.	0.4	\$470	\$188	
Hegelmann	Julie Ann	JAH	Manager	11/16/2007	Review October invoice detail at request of H. Aquino.	0.6	\$330	\$198	
Hegelmann	Julie Ann	JAH	Manager	11/16/2007	Review October billing summary	0.6	\$330	\$198	
Horner	Kevin John	KJH	Senior	11/16/2007	Accumulation of information in preparation of the fee application.	0.9	\$250	\$225	
Kearns	Matthew R.	MRK	Manager	11/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$330	\$198	
Krabill	Aaron J.	AJK	Senior Manager	11/16/2007	Accumulation of information in preparation of the fee application.	0.8	\$470	\$376	
Mackenzie	Andrew M.	AMM	Staff	11/16/2007	Accumulation of information in preparation of the fee application.	0.4	\$140	\$56	
Marold	Erick W.	EWM	Senior	11/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Miller	Nicholas S.	NSM	Manager	11/16/2007	Accumulation of information in preparation of the fee application.	0.8	\$330	\$264	
Pochmara	Rose Christine	RCP	Staff	11/16/2007	Accumulation of information in preparation of the fee application.	1.6	\$140	\$224	
Ranney	Amber C.	ACR	Senior	11/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	11/16/2007	Accumulation of information in preparation of the fee application.	1.1	\$275	\$303	
Saimoua	Omar Issam	OIS	Senior	11/16/2007	Accumulation of information in preparation of the fee application.	0.7	\$250	\$175	
Tosto	Cathy I.	CIT	Partner	11/16/2007	Review time charges for October for invoice purposes.	0.9	\$575	\$518	
Zinger	Miriam R.	MRZ	Staff	11/16/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Simpson	Jamie	JS	Senior Manager	11/18/2007	Review of October bill for bankruptcy court.	0.7	\$470	\$329	
Saimoua	Omar Issam	OIS	Senior	11/19/2007	Accumulation of information in preparation of the fee application.	0.7	\$250	\$175	
Sheckell	Steven F.	SFS	Partner	11/20/2007	Accumulation of information in preparation of the fee application.	0.6	\$575	\$345	
Zinger	Miriam R.	MRZ	Staff	11/20/2007	Accumulation of information in preparation of the fee application.	0.7	\$140	\$98	
Chamarro	Destiny D.	DDC	Senior	11/21/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Craig	Tashawna N.	TNC	Staff	11/21/2007	Accumulation of information in preparation of the fee application.	0.6	\$220	\$132	
Horner	Kevin John	KJH	Senior	11/21/2007	Accumulation of information in preparation of the fee application.	0.6	\$250	\$150	
Mackenzie	Andrew M.	AMM	Staff	11/21/2007	Accumulation of information in preparation of the fee application.	0.6	\$140	\$84	
Nicol	Jeremy M.	JMN	Staff	11/21/2007	Accumulation of information in preparation of the fee application.	0.5	\$220	\$110	
Pochmara	Rose Christine	RCP	Staff	11/21/2007	Accumulation of information in preparation of the fee application.	1.4	\$140	\$196	
Rasmussen	Kyle M.	KMR	Staff	11/21/2007	Accumulation of information in preparation of the fee application.	0.5	\$140	\$70	
Simpson	Jamie	JS	Senior Manager	11/21/2007	Accumulation of information in preparation of the fee application.	0.4	\$470	\$188	
Krabill	Aaron J.	AJK	Senior Manager	11/23/2007	Accumulation of information in preparation of the fee application.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	11/24/2007	Correspondence with J. Simon regarding Delphi/August and September Fee Statements.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	11/24/2007	Preparation of reminder emails regarding October invoice.	0.3	\$140	\$42	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/24/2007	Work on October invoice.	0.5	\$140	\$70	
Pacella	Shannon M.	SMP	Manager	11/25/2007	Reviewed IT hours charged to be included in October invoice.	0.6	\$330	\$198	
Aquino	Heather	HRA	Client Serving Associate	11/26/2007	Work on October 07 invoice.	3.3	\$140	\$462	
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Correspondence with B. Welsh regarding October invoice.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	11/27/2007	Work on October invoice.	1.9	\$140	\$266	
Aquino	Heather	HRA	Client Serving Associate	11/28/2007	Prepare email regarding Delphi - Bankruptcy Time Reporting Guidelines per K. Keown.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	11/28/2007	Preparation of October invoice Summary.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	11/28/2007	Work on October billing summary for invoice finalization.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	11/28/2007	Work on October timekeeper summary for invoice finalization.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	11/28/2007	Finalization of October invoice.	2.1	\$140	\$294	
Pochmara	Rose Christine	RCP	Staff	11/28/2007	Accumulation of information in preparation of the fee application.	1.4	\$140	\$196	
Sheckell	Steven F.	SFS	Partner	11/28/2007	Review of October monthly invoice for submission to court.	1.7	\$575	\$978	
Aquino	Heather	HRA	Client Serving Associate	11/29/2007	Correspondence with J. Simon regarding 6th interim fee application (payments received).	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	11/29/2007	Correspondence with B. Hamblin regarding finalized invoice for October.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	11/29/2007	Preparation of finalized October invoice package for distribution.	1.3	\$140	\$182	



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	11/29/2007	Accumulation of information in preparation of the fee application.	1.3	\$770	\$1,001	
Rasmussen	Kyle M.	KMR	Staff	11/29/2007	Accumulation of information in preparation of the fee application.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	11/30/2007	Accumulation of information in preparation of the fee application.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	11/30/2007	Work on finalizing 6th interim fee application per J. Simon	3.2	\$140	\$448	
Boehm	Michael J.	MJB	Manager	11/30/2007	Accumulation of information in preparation of the fee application.	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Senior	11/30/2007	Accumulation of information in preparation of the fee application.	0.7	\$250	\$175	
Ciungu	Roxana M.	RMC	Staff	11/30/2007	Accumulation of information in preparation of the fee application.	2.1	\$220	\$462	
Craig	Tashawna N.	TNC	Staff	11/30/2007	Accumulation of information in preparation of the fee application.	0.8	\$220	\$176	
Gerber	Katherine A.	KAA	Senior	11/30/2007	Accumulation of information in preparation of the fee application.	0.2	\$300	\$60	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2007	Accumulation of information in preparation of the fee application.	0.6	\$470	\$282	
Horner	Kevin John	KJH	Senior	11/30/2007	Accumulation of information in preparation of the fee application.	0.9	\$250	\$225	
Krabill	Aaron J.	AJK	Senior Manager	11/30/2007	Accumulation of information in preparation of the fee application.	0.5	\$470	\$235	
Marold	Erick W.	EWM	Senior	11/30/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Ranney	Amber C.	ACR	Senior	11/30/2007	Accumulation of information in preparation of the fee application.	0.6	\$300	\$180	
Rothmund	Mario Valentin	MVR	Senior	11/30/2007	Accumulation of information in preparation of the fee application.	0.9	\$275	\$248	
Sheckell	Steven F.	SFS	Partner	11/30/2007	Accumulation of information in preparation of the fee application.	0.8	\$575	\$460	
Sheckell	Steven F.	SFS	Partner	11/30/2007	Review interim fee applications submitted to court.	2.3	\$575	\$1,323	
Simpson	Jamie	JS	Senior Manager	11/30/2007	Accumulation of information in preparation of the fee application.	0.7	\$470	\$329	
<b>Fee Application Preparation Total:</b>						<b>162.8</b>		<b>\$38,115</b>	

**Exhibit D**  
**Delphi Corporation**  
**Summary of 2007 Fees by Professional**  
**For the Period December 1, 2007 through December 28, 2007**

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>2007 Consolidated Audit - A1</b>									
Craig	Tashawna N.	TNC	Staff	12/1/2007	Powertrain - Cleared review notes related to Tooling accounts	1.1			A1
Craig	Tashawna N.	TNC	Staff	12/1/2007	Powertrain - Performed interim procedures for Tooling accounts	1.8			A1
Craig	Tashawna N.	TNC	Staff	12/1/2007	Powertrain - Documented Tooling Walkthrough	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/1/2007	Travel time from Delphi Shanghai meetings to Detroit.	6.0			A1
Krabill	Aaron J.	AJK	Senior Manager	12/2/2007	Preparation of Packard international interim closing meeting summary.	2.1			A1
Miller	Nicholas S.	NSM	Manager	12/2/2007	Review of Packard audit workpapers and preparation of the interim wrap-up meeting.	2.6			A1
Pikos	Matthew C.	MCP	Senior	12/2/2007	Meeting with M. Hatzfeld to discuss our interim substantive procedures and workpapers related to the investments in unconsolidated subsidiaries at the Packard division.	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/2/2007	Preparation of agenda for Controller's staff meeting update.	1.2			A1
Ambrose	Nicklaus C.	NCA	Staff	12/3/2007	Powertrain - Answering inventory question from senior, finding necessary materials to forward on for review.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	12/3/2007	Correspondence regarding coordination of tax Audit Committee book revisions.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/3/2007	Coordinating location of January 2007 AC book for current year changes.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/3/2007	Preparation of Total Hours by Division Through October 07 - Interiors/Total Hours by Division Through October 07 - Thermal per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/3/2007	Preparation of flash report 11/30/07.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/3/2007	Correspondence with B. Moran regarding Delphi AWS Team Server.	0.3			A1
Boehm	Michael J.	MJB	Manager	12/3/2007	Preparation of division staffing matrix for year-end.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/3/2007	Discussion of warranty reserve and IBNR allocation to divisions with A. Krabill, S. Sheckell and K. Horner.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/3/2007	DPSS - Provided start-up cost SOP to B. Eichenlaub and C. Anderson.	0.3			A1
Boehm	Michael J.	MJB	Manager	12/3/2007	DPSS Audit - Met with S. Sheckell, A. Krabill, C. Anderson and B. Eichenlaub to conduct interim closing meeting and discuss year-end timing.	1.3			A1
Boehm	Michael J.	MJB	Manager	12/3/2007	DPSS Audit - Review of Cuneo Cycle Count workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	12/3/2007	Accumulation of information related to interim status update meeting with J. Garrett.	1.2			A1
Boehm	Michael J.	MJB	Manager	12/3/2007	Preparation for post-interim event.	1.4			A1
Chamarro	Destiny D.	DDC	Senior	12/3/2007	Packard-Performed interim audit procedures for accruals.	1.1			A1
Chamarro	Destiny D.	DDC	Senior	12/3/2007	Packard-Performed interim audit procedures relating to accruals.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	12/3/2007	NSJE - Discussion with E. Marold regarding 2800 trial balance accounts that didn't roll forward.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Obtained Steering walkthrough documentation.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Sent Orlando Datacenter review comments to T. Demetral.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Reviewed eTBR 2006 workpapers for documentation requirements.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Reviewed Orlando Datacenter comments response.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Met with S. Pacella to go over the outstanding items to be completed.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Follow-up with T. Weston on Packard periodic review issue.	1.1			A1
Gerber	Katherine A.	KAA	Senior	12/3/2007	Thermal - Discuss Post Interim Event and Closing Meeting agenda with M. Rothmund	0.2			A1
Gerber	Katherine A.	KAA	Senior	12/3/2007	Thermal - Preparation of Post Interim Event agenda.	0.3			A1
Gerber	Katherine A.	KAA	Senior	12/3/2007	Thermal - discuss budget-to-actual with J. Nicol	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	Correspond with J. Simpson re: adjustments to pre-approval slide for Audit Committee presentation.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	Correspond with V. Lane re: logistics of technology issues while in temporary space.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	YE - Deferred Taxes - discussion with C. Tosto re: progress on tax basis balance sheets and identification o items for review as part of year end audit	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	404 - Review U.S. control framework test procedures and results prepared by C. Smith.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	Communication with H. Aquino and V. Lane re: adjustment to pre-approval slide for Audit Committee presentation.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	Review responses to pre-approval inquiries and review the draft approval summary prepared by C. Smith.	0.9			A1
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	Preparation of monthly accrual for Delphi per request o S. Gale.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	404 - Review U.S. control framework test procedures prepared by L. Fisher for reasonableness and draft comments on recommended changes accordingly.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	12/3/2007	Preparation for Packard interim closing meeting	1.6			A1
Henning	Jeffrey M.	JMH	Partner	12/3/2007	Participation in Packard closing conference call with J. Riedy, Nance and C. Zerull.	1.9			A1
Horner	Kevin John	KJH	Senior	12/3/2007	Meeting with M. Boehm to discuss questions for testing of corporate warranty reserve.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	12/3/2007	Meeting with J. Montgomery to discuss warranty reserve follow up questions for interim testing.	0.7			A1
Horner	Kevin John	KJH	Senior	12/3/2007	Meeting with M. Boehm and S. Sheckell to discuss interim warranty testing strategy.	0.8			A1
Horner	Kevin John	KJH	Senior	12/3/2007	Meeting with M. Zinger to answer questions for testing of liabilities subject to compromise.	0.8			A1
Horner	Kevin John	KJH	Senior	12/3/2007	E&S Audit: distributed year end client assistance list to E&S personnel.	0.4			A1
Horner	Kevin John	KJH	Senior	12/3/2007	E&S Audit: completed testing of historical warranty payments for warranty reserve interim testing.	4.7			A1
Kearns	Matthew R.	MRK	Manager	12/3/2007	Powertrain - Reviewing interim audit workpapers prepared by E&Y staff members.	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/3/2007	Review of materials for the DPSS closing meeting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/3/2007	Interim closing meeting for DPSS with C. Anderson, B. Eichenlaub, S. Sheckell and M. Boehm.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/3/2007	E&S - Review of interim workpapers.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/3/2007	Review of closing meeting materials for the E&S interim audit status update.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/3/2007	Meeting with S. Sheckell to discuss the China closing meeting results.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/3/2007	Preparation of Thermal international interim closing meeting summary.	0.6			A1
Marold	Erick W.	EWM	Senior	12/3/2007	E&S Audit - Detail review of fixed asset account reconciliations and rollforward activity.	3.1			A1
Marold	Erick W.	EWM	Senior	12/3/2007	Met with Delphi A staff to discuss status of interim audit requests and deficiencies identified to date.	1.2			A1
Miller	Nicholas S.	NSM	Manager	12/3/2007	Participation in the interim wrap-up call for the Packard division, which included J. Riedy, C. Zerull, F. Nance, J. Henning and M. Hatzfeld.	4.4			A1
Pacella	Shannon M.	SMP	Manager	12/3/2007	Prepare meeting materials for weekly IT update.	0.6			A1
Pacella	Shannon M.	SMP	Manager	12/3/2007	Work with R. Ciungu to answer questions and help with review comments.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/3/2007	Perform entity level testing and post documentation into GAMx	1.5			A1
Pacella	Shannon M.	SMP	Manager	12/3/2007	Attend weekly IT SOX Status meeting. Attendees included: J. Piazza, S. Pacella, B. Garvey, and M. Zaveri.	1.9			A1
Pacella	Shannon M.	SMP	Manager	12/3/2007	Perform review of walkthrough/testing workpapers and sign-off in GAMx	2.3			A1
Pochmara	Rose Christine	RCP	Staff	12/3/2007	Corresponded with J. DeMarco regarding SERP participants.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	12/3/2007	Guidance from A. Ranney regarding Fidelity Participant Data testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	12/3/2007	Met with A. Ranney to discuss open items and progress of the healthcare accrual procedures.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	12/3/2007	Compiled an open items list for the client of old and additional requests for the participant testing.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	12/3/2007	Prepared Healthcare Accrual walkthrough as well as updated by workpapers.	4.8			A1
Ranney	Amber C.	ACR	Senior	12/3/2007	Meeting with M. Fraylick, J. Simpson and E. Clauson to discuss control testing over Workers' Compensation liabilities and open items.	1.3			A1
Ranney	Amber C.	ACR	Senior	12/3/2007	Performing interim substantive audit procedures to test employee cost liability accounts.	6.9			A1
Ranney	Amber C.	ACR	Senior	12/3/2007	Providing additional guidance to Luxembourg audit team regarding pension liabilities for the statutory audit.	0.7			A1
Ranney	Amber C.	ACR	Senior	12/3/2007	Coordinating logistics for the Delphi Post Interim Event.	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	12/3/2007	Procedures related to Key employee Compensation	1.2			A1
Rasmussen	Kyle M.	KMR	Staff	12/3/2007	Procedures related to Derivatives at interim	1.8			A1
Rasmussen	Kyle M.	KMR	Staff	12/3/2007	Procedures related to Cash at interim	3.8			A1
Rasmussen	Kyle M.	KMR	Staff	12/3/2007	Procedures related to professional fees testing	2.3			A1
Rasmussen	Kyle M.	KMR	Staff	12/3/2007	Procedures related to 11/30 API at Packard division	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/3/2007	Thermal - Preparation of the PIE Event	0.3			A1
Saimoua	Omar Issam	OIS	Senior	12/3/2007	Powertrain - Met with Inventory manager C. Bush to discuss open items.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Senior	12/3/2007	Powertrain - Performed review of the tie out procedures related to the physical inventories performed.	3.1			A1
Saimoua	Omar Issam	OIS	Senior	12/3/2007	Powertrain - Performed review of the Cut off test relating to the physical inventories performed.	4.8			A1
Sheckell	Steven F.	SFS	Partner	12/3/2007	Review Audit Committee materials and related fee topics.	1.4			A1
Sheckell	Steven F.	SFS	Partner	12/3/2007	DPSS - Attend interim close meeting with C. Anderson	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	12/3/2007	Followed-up regarding requested items	0.5			A1
Simpson	Emma-Rose S.	ESS	Senior	12/3/2007	Discussed status and open questions with staff	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/3/2007	Met with S. Chiwele regarding various open items and inquiries on Derivatives.	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	12/3/2007	Documented Derivatives Substantive procedures	3.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/3/2007	Documented Derivatives Test of Controls	4.3			A1
Simpson	Jamie	JS	Senior Manager	12/3/2007	Review of tax pre-approvals for Audit Committee meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/3/2007	Meeting with M. Fraylick, E. Clauson and A. Ranney to discuss worker's compensation.	1.2			A1
Simpson	Jamie	JS	Senior Manager	12/3/2007	Review of email to E&Y Luxembourg regarding pension accounting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/3/2007	Discussion with M. Boehm regarding agenda for corporate status meeting.	0.2			A1
Simpson	Jamie	JS	Senior Manager	12/3/2007	Discussion with A. Krabill regarding agenda for Controller's staff meeting.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/3/2007	Discussion with S. Pacella regarding TSRS status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/3/2007	Discussion with E. Marold regarding SOD high risk conflict review.	0.6			A1
Tosto	Cathy I.	CIT	Partner	12/3/2007	Follow-up on Audit Committee approval.	0.2			A1
Tosto	Cathy I.	CIT	Partner	12/3/2007	Update J. Hegelmann on 404 work.	0.2			A1
Tosto	Cathy I.	CIT	Partner	12/3/2007	Update J. Hegelmann on TBBS	0.2			A1
Tosto	Cathy I.	CIT	Partner	12/3/2007	Discuss audit scope around TBBS and deferreds and discuss domestic provision tool with T. Tamer	0.9			A1
Zinger	Miriam R.	MRZ	Staff	12/3/2007	Union Training Fund- Tie out of support for interim procedures	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Zinger	Miriam R.	MRZ	Staff	12/3/2007	LSC- Meetings with A. Suhy, S. McConnel, and D. Garwood regarding prepetition rollforward support.	2.9			A1
Zinger	Miriam R.	MRZ	Staff	12/3/2007	LSC-Tie out of support for interim procedures	3.8			A1
Zinger	Miriam R.	MRZ	Staff	12/3/2007	DPSS - Tie out and review of Cueno inventory cycle count observation	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	12/4/2007	Correspondence with M. Hatzfeld regarding engagement economics schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/4/2007	IA report coordination.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/4/2007	Correspondence with A. Krabill regarding future PIE/TDPE coordination.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/4/2007	Assist V. Lane with Thought Leadership distribution.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/4/2007	Preparation of division staffing matrix for year-end.	0.5			A1
Boehm	Michael J.	MJB	Manager	12/4/2007	Status update meeting with J. Garrett.	1.3			A1
Boehm	Michael J.	MJB	Manager	12/4/2007	Preparation for post-interim event.	1.4			A1
Chamarro	Destiny D.	DDC	Senior	12/4/2007	Packard-Discussed open items relating to tooling invoices to complete cost build up testing with J. Lowry.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	12/4/2007	Created and performed Fidelity Pension CAAT for the audit team.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	12/4/2007	Updated Orlando Datacenter testing.	2.4			A1
Ciungu	Roxana M.	RMC	Staff	12/4/2007	Updated Orlando Datacenter walkthrough.	2.6			A1
Craig	Tashawna N.	TNC	Staff	12/4/2007	Powertrain - Prepared email to G. Halleck outlining all open areas related to interim testing of Tooling.	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/4/2007	Powertrain - Met with G.Halleck to discuss status of interim testing of Tooling accounts.	0.6			A1
Craig	Tashawna N.	TNC	Staff	12/4/2007	Powertrain - Met with M. Kearns and M. Hatzfeld to discuss status of interim testing of Tooling.	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/4/2007	Powertrain - Performed interim procedures for Tooling accounts	3.6			A1
Gerber	Katherine A.	KAA	Senior	12/4/2007	Thermal - Preparation of Post Interim Event agenda.	0.4			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	12/4/2007	Thermal - discuss tooling and spending rebill testing with J. Nicol	0.3			A1
Gerber	Katherine A.	KAA	Senior	12/4/2007	Thermal - update open items listing from interim testing for distribution to Delphi.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	12/4/2007	YE - Discussion with E. Hubbard re: discussing tax basis balance sheet items identified for review as part of audit.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/4/2007	404 - Review U.S. control framework test procedures and results prepared by C. Smith.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	12/4/2007	404 - Review consolidated control framework test procedures prepared by L. Fisher for reasonableness and draft comments on recommended changes accordingly.	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	12/4/2007	YE - 404 - Review Consolidated control framework testing for Q3 performed by C. Smith.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	12/4/2007	Review JV accounting and severance matters re: Packard division.	0.6			A1
Horner	Kevin John	KJH	Senior	12/4/2007	Meeting with M. Boehm to discuss testing procedures for investments.	0.4			A1
Horner	Kevin John	KJH	Senior	12/4/2007	Worked on substantive interim audit procedures for corporate.	2.1			A1
Horner	Kevin John	KJH	Senior	12/4/2007	Worked on testing of KDAC investment for interim audit procedures.	3.9			A1
Horner	Kevin John	KJH	Senior	12/4/2007	E&S Audit: meeting with E. Marold to discuss agenda for post interim event and documentation needed for the meeting.	0.4			A1
Horner	Kevin John	KJH	Senior	12/4/2007	E&S Audit: meeting with E. Marold to discuss audit areas for review and discuss follow-up questions for interim testing documentation.	0.6			A1
Horner	Kevin John	KJH	Senior	12/4/2007	E&S Audit: Call with B. Frost to discuss fixed asset transfer to AHG.	0.6			A1
Horner	Kevin John	KJH	Senior	12/4/2007	E&S Audit: wrapped up documentation for inventory tie out procedures memo.	0.6			A1
Horner	Kevin John	KJH	Senior	12/4/2007	E&S Audit: worked on supporting documentation for the post interim event.	1.6			A1
Kearns	Matthew R.	MRK	Manager	12/4/2007	AHG - interim workpaper review.	4.6			A1
Kearns	Matthew R.	MRK	Manager	12/4/2007	Powertrain - Reviewing interim audit workpapers prepared by E&Y staff members.	4.5			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2007	Preparation of materials for the Delphi controllers staff meeting.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/4/2007	Review of materials for the corporate audit status meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2007	Corporate interim status update meeting with J. Simpson, M. Boehm, N. Miller, A. Ranney, E. Marold and the Delphi corporate team to discuss the status of our interim audit procedures.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2007	Review of materials for the post interim meetings.	1.8			A1
Marold	Erick W.	EWM	Senior	12/4/2007	Met with M. Bentley to obtain and discuss final documentation related to Internal Audit's journal entry testing.	2.1			A1
Marold	Erick W.	EWM	Senior	12/4/2007	E&S Audit - Prepared a summary of the applicable accounting literature related to restructuring initiatives.	2.4			A1
Marold	Erick W.	EWM	Senior	12/4/2007	E&S Audit - Review of the documentation prepared for the post-interim event.	1.2			A1
Marold	Erick W.	EWM	Senior	12/4/2007	E&S Audit - Discussion with K. Horner and A. Krabill regarding expected context for the post-interim event.	1.2			A1
Marold	Erick W.	EWM	Senior	12/4/2007	Performed final review of control documentation in GAMx and signed off as preparer.	1.4			A1
Pacella	Shannon M.	SMP	Manager	12/4/2007	Work with R. Ciungu to answer questions and help with review comments.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	12/4/2007	Prepared Healthcare Accrual walkthrough as well as updated by workpapers.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	12/4/2007	Cleared review notes and updates Fidelity participant data testing spreadsheet and tickmarks.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	12/4/2007	Guidance from A. Ranney regarding Fidelity Participant Data testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	12/4/2007	Meeting with J. DeMarco and A. Ranney to discuss SERP and Cash Balance participant calculations.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	12/4/2007	Compiled an open items list for the client of old and additional requests for the participant testing.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	12/4/2007	Prepared hardcopy workpapers with thorough documentation for participant testing.	2.2			A1

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Pochmara	Rose Christine	RCP	Staff	12/4/2007	Tested cash balance values for participants within our sample.	2.6			A1
Ranney	Amber C.	ACR	Senior	12/4/2007	Performing interim substantive audit procedures to test employee cost liability accounts.	4.4			A1
Ranney	Amber C.	ACR	Senior	12/4/2007	Dayton-Working with M. Kearns to resolve open items related to Powertrain AR.	0.7			A1
Ranney	Amber C.	ACR	Senior	12/4/2007	Providing additional guidance to Luxembourg audit team regarding pension liabilities for the statutory audit.	1.7			A1
Ranney	Amber C.	ACR	Senior	12/4/2007	Meeting with Corporate Accounting Managers to provide a status update on the interim audit.	1.8			A1
Rasmussen	Kyle M.	KMR	Staff	12/4/2007	Procedures related to Key employee Compensation	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	12/4/2007	Procedures related to Derivatives at interim	2.1			A1
Rasmussen	Kyle M.	KMR	Staff	12/4/2007	Procedures related to professional Fees testing	6.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/4/2007	Thermal - Preparation of the PIE Event	0.3			A1
Saimoua	Omar Issam	OIS	Senior	12/4/2007	Powertrain - Met with Inventory manager C. Bush to discuss open items.	2.2			A1
Saimoua	Omar Issam	OIS	Senior	12/4/2007	Powertrain - Performed review of the Cut off test relating to the physical inventories performed.	3.3			A1
Saimoua	Omar Issam	OIS	Senior	12/4/2007	Powertrain - Performed review of the tie out procedures related to the physical inventories performed.	3.6			A1
Sheckell	Steven F.	SFS	Partner	12/4/2007	Attend AHG interim close meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/4/2007	Review interim Powertrain audit workpapers	2.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/4/2007	Followed-up regarding requested items.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/4/2007	Discussed status and open questions with staff	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/4/2007	Met with S. Chiwele regarding various open items and inquiries on Derivatives.	1.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/4/2007	Documented Derivatives Test of Controls	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	12/4/2007	Documented Derivatives Substantive procedures	3.3			A1
Simpson	Jamie	JS	Senior Manager	12/4/2007	Review of draft Audit Committee slides for Dec. meeting.	1.3			A1
Simpson	Jamie	JS	Senior Manager	12/4/2007	Audit status meeting with J. Garrett to discuss corporate status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/4/2007	Discussion with A. Ranney regarding demographic data testing status.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/4/2007	Conference call with Y. Even and A. Ranney to discuss Luxembourg top hat pension plan.	0.9			A1
Xie	Wei	WX	Staff	12/4/2007	General Actuarial Analysis	1.1			A1
Zinger	Miriam R.	MRZ	Staff	12/4/2007	Union Training Fund- Accumulation of support and tie out for interim audit procedures.	1.8			A1
Zinger	Miriam R.	MRZ	Staff	12/4/2007	Union Training Fund- Tie out of support for interim procedures	3.4			A1
Zinger	Miriam R.	MRZ	Staff	12/4/2007	LSC- Tie out of support for interim procedures	3.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/5/2007	Work on engagement economics schedules per N. Miller.	5.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/5/2007	Correspondence related to cash confirmation process.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/5/2007	Correspondence with A. Ranney regarding Delphi AWS Team Server.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/5/2007	Work on E&Y audit update presentation per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/5/2007	Correspondence with J. Hegelmann and V. Lane regarding coordination of signed tax memo.	0.4			A1
Asher	Kevin F.	KFA	Partner	12/5/2007	Preparation for FTT meeting on audit status	1.9			A1
Boehm	Michael J.	MJB	Manager	12/5/2007	Preparation for post-interim event.	0.6			A1
Chamarro	Destiny D.	DDC	Senior	12/5/2007	Packard-Discussed customer tooling purchase orders with J. Lowry.	0.3			A1
Chamarro	Destiny D.	DDC	Senior	12/5/2007	Packard-Discussed restructuring accrual requests for payroll payment with C. Zerull.	0.3			A1
Chamarro	Destiny D.	DDC	Senior	12/5/2007	Packard-Discussed customer tooling purchase orders with M. Pikos	0.6			A1
Chamarro	Destiny D.	DDC	Senior	12/5/2007	Packard-Discussed customer tooling purchase orders with V. Thomas.	0.7			A1
Chamarro	Destiny D.	DDC	Senior	12/5/2007	Packard-Performed interim audit procedures relating to tooling.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	12/5/2007	Fidelity Pension CAAT - cleared review comments and sent it to the audit team.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	12/5/2007	NSJE - Discussion with P. Long regarding 2800 files.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	12/5/2007	Reviewed HP testing.	2.7			A1
Ciungu	Roxana M.	RMC	Staff	12/5/2007	Reviewed HP walkthrough.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	12/5/2007	Powertrain - Met with M. Koehn to discuss status of open items related to interim testing of Tooling accounts.	0.6			A1
Craig	Tashawna N.	TNC	Staff	12/5/2007	Powertrain - Met with G. Halleck to discuss status of interim testing of Tooling accounts.	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/5/2007	Powertrain - Met with M. Kearns to discuss review notes for interim testing of Tooling Accounts	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/5/2007	Powertrain - Cleared review notes related to Tooling accounts	4.8			A1
Gerber	Katherine A.	KAA	Senior	12/5/2007	Thermal - discuss budget-to-actual with J. Nicol	0.2			A1
Gerber	Katherine A.	KAA	Senior	12/5/2007	Thermal - update open items listing from interim testing for distribution to Delphi.	0.2			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	Correspondence with J. Whitson regarding draft of slides for Audit Committee presentation.	0.1			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	Send request for changes to Audit Committee slides to J Simpson.	0.1			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	Review PowerPoint slides for Audit Committee.	0.2			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	Discussion with J. Simpson regarding drafts of Audit Committee slides and changes needed to draft before circulating slides to the tax team for review.	0.3			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	404 - Retrieve review comments and control framework from temporary audit space.	0.4			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	Discussion with M. Sakowski re: permanent space for tax for year end work.	0.4			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	Discussion around audit scope with A. Krabill, M. Jones, and C. Tosto.	0.8			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	Discussion with M. Jones regarding changes to year end budget.	0.9			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	404 - Complete drafting comments from review of quarterly U.S. and Consolidated processes	1.3			A1
Hegelman	Julie Ann	JAH	Manager	12/5/2007	404 - Discuss findings of 404 quarterly review for U.S. and Consolidated processes with M. Jones.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	12/5/2007	Review JV accounting and severance matters re: Packard division.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	12/5/2007	Meeting with N. Miller to review testing of the KDAC investment.	0.9			A1
Horner	Kevin John	KJH	Senior	12/5/2007	Worked on interim substantive audit procedures.	1.1			A1
Horner	Kevin John	KJH	Senior	12/5/2007	E&S Audit: meeting with E. Marold to review documentation for the post interim event.	0.4			A1
Horner	Kevin John	KJH	Senior	12/5/2007	E&S Audit: meeting with M. Zinger to walkthrough fixed asset inventory review notes.	0.6			A1
Horner	Kevin John	KJH	Senior	12/5/2007	E&S Audit: updated documentation for the post interim event.	3.1			A1
Horner	Kevin John	KJH	Senior	12/5/2007	E&S Audit: worked on substantive audit procedures for fixed assets.	3.9			A1
Jones	Mathew S.	MSJ	Executive Director	12/5/2007	Review and coordination of 2008 global tax fee pre-approval slides	0.6			A1
Jones	Mathew S.	MSJ	Executive Director	12/5/2007	Meet with A. Krabill regarding Y/E international tax procedures, audit budget for tax and slides prepared by client on Y/E audit	0.8			A1
Jones	Mathew S.	MSJ	Executive Director	12/5/2007	Review Q3 404 testing results and open questions with J. Hegelmann	1.4			A1
Kearns	Matthew R.	MRK	Manager	12/5/2007	Powertrain - Reviewing workpapers with engagement partner.	2.1			A1
Kearns	Matthew R.	MRK	Manager	12/5/2007	Powertrain - Reviewing interim audit workpapers prepared by staff members including tooling	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2007	Correspondence with international teams regarding fee items.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2007	Preparation of materials for the Delphi controllers staff meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2007	Preparation of Powertrain international interim closing meeting summary.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2007	Discussion of the status of E&Y interim tax procedures with C. Tosto and M. Jones.	0.6			A1
Marold	Erick W.	EWM	Senior	12/5/2007	Review of segregation of duties rules and identification of conflicts that are significant for users with excessive SAP access.	2.7			A1
Marold	Erick W.	EWM	Senior	12/5/2007	E&S Audit - Prepared the interim closing meeting agenda and updated based on comments from K. Asher and A. Krabill.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/5/2007	Preparation of the rollforward procedures and material weakness information to be presented during our Corporate Post Interim Event.	2.4			A1
Miller	Nicholas S.	NSM	Manager	12/5/2007	Preparation for the PIE event as related to the treasury areas.	1.3			A1
Miller	Nicholas S.	NSM	Manager	12/5/2007	Review of the pre-approval requests during the quarter.	3.4			A1
Miller	Nicholas S.	NSM	Manager	12/5/2007	Meeting with the SOX team to assess the status of the aggregation.	1.6			A1
Miller	Nicholas S.	NSM	Manager	12/5/2007	Review of Packard tooling, accruals and inventory workpapers.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	12/5/2007	Thermal-Performed tooling audit procedures.	1.4			A1
Pacella	Shannon M.	SMP	Manager	12/5/2007	Work with R. Ciungu to answer questions and help with review comments.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	12/5/2007	Met with A. Ranney to discuss open items and progress of the healthcare accrual procedures.	0.1			A1
Pochmara	Rose Christine	RCP	Staff	12/5/2007	Guidance from A. Ranney regarding Fidelity Participant Data testing.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	12/5/2007	Prepared Healthcare Accrual walkthrough as well as updated by workpapers.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	12/5/2007	Tested cash balance values for participants within our sample.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	12/5/2007	Compiled an open items list for the client of old and additional requests for the participant testing.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	12/5/2007	Cleared review notes and updates Fidelity participant data testing spreadsheet and tickmarks.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	12/5/2007	Meeting with J. DeMarco and A. Ranney to discuss SERP and Cash Balance participant calculations.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	12/5/2007	Prepared hardcopy workpapers with thorough documentation for participant testing.	1.7			A1
Pochmara	Rose Christine	RCP	Staff	12/5/2007	Performed a rollforward of testings performed PY for individuals participating in various programs including attrition programs, SERP, flowbacks, Fidelity active and inactive selections, and SAP HR (salary and hourly personnel).	2.2			A1
Ranney	Amber C.	ACR	Senior	12/5/2007	Meeting with J. DeMarco and R. Pochmara to walkthrough SERP testing.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	12/5/2007	Detail reviewing participant data testing results.	2.1			A1
Ranney	Amber C.	ACR	Senior	12/5/2007	Performing interim substantive audit procedures to test employee cost liability accounts.	5.4			A1
Ranney	Amber C.	ACR	Senior	12/5/2007	Preparing materials for Delphi Post Interim Event.	1.9			A1
Rasmussen	Kyle M.	KMR	Staff	12/5/2007	Time spent relocating cubes.	0.6			A1
Rasmussen	Kyle M.	KMR	Staff	12/5/2007	Preparing divisional statements for post interim event	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	12/5/2007	Procedures related to Derivatives at interim	1.6			A1
Rasmussen	Kyle M.	KMR	Staff	12/5/2007	Procedures related to Cash at interim.	3.9			A1
Rasmussen	Kyle M.	KMR	Staff	12/5/2007	Procedures related to professional Fees testing	2.3			A1
Saimoua	Omar Issam	OIS	Senior	12/5/2007	Powertrain - Performed audit procedures related to the WIP balance at the Powertrain plants.	3.2			A1
Saimoua	Omar Issam	OIS	Senior	12/5/2007	Powertrain - Performed audit procedures related to the testing of the consigned Inventory items.	5.3			A1
Sheckell	Steven F.	SFS	Partner	12/5/2007	Review Audit Committee materials and related fee topics.	1.6			A1
Sheckell	Steven F.	SFS	Partner	12/5/2007	Review interim Powertrain audit workpapers	3.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/5/2007	Discussed status and open questions with staff	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/5/2007	Prepared for Post Interim Event	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/5/2007	Documented Derivatives Test of Controls	2.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/5/2007	Documented Derivatives Substantive procedures	4.3			A1
Simpson	Emma-Rose S.	ESS	Senior	12/5/2007	DPSS - Prepared for Post Interim Event	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/5/2007	Moved work cubicles.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/5/2007	ACS - Preparation of email summarizing audit status fo shared service activities for D. Fidler.	1.2			A1
Simpson	Jamie	JS	Senior Manager	12/5/2007	Review of December Audit Committee materials.	2.3			A1
Simpson	Jamie	JS	Senior Manager	12/5/2007	Review of rollforward audit testing procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/5/2007	Preparation of email to E&Y Luxembourg regarding Top Hat pension follow up.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/5/2007	Preparation of agenda for Controller's staff meeting.	1.7			A1



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Simpson	Jamie	JS	Senior Manager	12/5/2007	Discussion with E. Marold regarding SOD high risk conflicts.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/5/2007	Review of Thermal post interim event agenda and open items list.	1.7			A1
Tosto	Cathy I.	CIT	Partner	12/5/2007	Discuss year-end audit procedures with M. Jones related to non U.S. locations.	0.5			A1
Tosto	Cathy I.	CIT	Partner	12/5/2007	Discuss status of TBBS and 404 testing with E&Y team	0.3			A1
Xie	Wei	WX	Staff	12/5/2007	Preparing ASRM for Reserve Review	4.4			A1
Zinger	Miriam R.	MRZ	Staff	12/5/2007	LSC meeting w. S. Kappola related to Prepetition Capital Leases.	0.7			A1
Zinger	Miriam R.	MRZ	Staff	12/5/2007	Union Training Fund meeting with D. Garwood related to IUE and UAW Pre-petition accounts.	1.1			A1
Zinger	Miriam R.	MRZ	Staff	12/5/2007	LSC substantive procedures related to Prepetition Capital Leases.	2.3			A1
Zinger	Miriam R.	MRZ	Staff	12/5/2007	Union Training Fund substantive procedures related to IUE and UAW Pre-petition accounts.	3.4			A1
Asher	Kevin F.	KFA	Partner	12/6/2007	Post interim planning event reviews	7.1			A1
Boehm	Michael J.	MJB	Manager	12/6/2007	Preparation for post-interim event.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/6/2007	Attended post-interim event to discuss Corporate status and year-end timing/procedures.	3.6			A1
Chamarro	Destiny D.	DDC	Senior	12/6/2007	Packard-Discussed restructuring accrual requests for payroll payment with C. Zerull.	0.3			A1
Chamarro	Destiny D.	DDC	Senior	12/6/2007	Packard-Discussed restructuring accrual with N. Miller.	0.3			A1
Chamarro	Destiny D.	DDC	Senior	12/6/2007	Packard-Prepared for Packard's post interim event.	0.3			A1
Chamarro	Destiny D.	DDC	Senior	12/6/2007	Packard-Discussed customer tooling purchase orders with N. Miller	0.4			A1
Ciungu	Roxana M.	RMC	Staff	12/6/2007	Sent HP review notes to Internal Audit.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	12/6/2007	NSJE - Met with P. Long to obtain new 2800 files.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/6/2007	Discussion with S. Pacella regarding HP review notes.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/6/2007	Discussion with S. Pacella regarding SAP substantive procedures for SAP users added by BATCHAMDIN.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/6/2007	Review of privileged access for HP.	0.7			A1

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Ciungu	Roxana M.	RMC	Staff	12/6/2007	Discussion with S. Pacella regarding response from Internal Audit on the HP review notes.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	12/6/2007	Reviewed Steering walkthrough for other ITGC.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	12/6/2007	Treasury, HP and SAS70 meeting with S. Pacella and B. Garvey.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	12/6/2007	Reviewed Steering walkthrough for logical access.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	12/6/2007	Reviewed Steering walkthrough for program change.	1.8			A1
Craig	Tashawna N.	TNC	Staff	12/6/2007	Attended the Post-Interim Event for Powertrain division	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/6/2007	Powertrain - Met with M. Kearns to discuss review notes for interim testing of Tooling Accounts.	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/6/2007	Powertrain - Met with G. Halleck to discuss status of interim testing of Tooling accounts.	1.4			A1
Craig	Tashawna N.	TNC	Staff	12/6/2007	Powertrain - Cleared review notes related to Tooling accounts	3.9			A1
Gerber	Katherine A.	KAA	Senior	12/6/2007	Thermal - Post-interim event meeting with K. Asher and S. Sheckell.	1.0			A1
Gerber	Katherine A.	KAA	Senior	12/6/2007	Thermal - Discuss post-interim event agenda with J. Simpson, M. Rothmund and J. Nicol.	0.6			A1
Gerber	Katherine A.	KAA	Senior	12/6/2007	Thermal - discuss interim open items with J. Simpson, M. Rothmund and J. Nicol.	0.6			A1
Gerber	Katherine A.	KAA	Senior	12/6/2007	Thermal - Preparation of post-interim event agenda.	1.2			A1
Gerber	Katherine A.	KAA	Senior	12/6/2007	Thermal - Prepare interim closing meeting agenda.	4.8			A1
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	Obtain signature on tax independence memo from K. Asher.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	Discussion with M. Sakowski re: connectivity for C. Tosto and M. Jones.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	Discussion with M. Sakowski re: obtaining unrestricted access to buildings B and D for the tax team.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	Discussion with V. Lane re: logistics of permanent location for tax for busy season.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	404 - Discussion with M. Jones re: final items needed from Delphi Income Tax Accounting to complete Q3 404 review.	0.6			A1

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Hegelmann	Julie Ann	JAH	Manager	12/6/2007	Test computer connection in Audit temporary space to determine if the E&Y tax team has access in the audit space in building D in addition to the conference room in building B	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	Work with V. Lane to complete Tax Independence Memo.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	404 - Prepare list of items to request from Delphi Income Tax Accounting group to complete 404 Q3 testing	0.8			A1
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	404 - Draft changes on 404 quarterly test of control documentation	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	404 - Review Q3 workpapers to agree workpaper references to documentation prepared by C. Smith.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	12/6/2007	Post interim audit status meetings - (divisions other than Saginaw and Packard).	2.9			A1
Horner	Kevin John	KJH	Senior	12/6/2007	Worked on testing of union training fund accrual with M. Zinger.	0.9			A1
Horner	Kevin John	KJH	Senior	12/6/2007	Worked on interim substantive procedures for corporate.	1.1			A1
Horner	Kevin John	KJH	Senior	12/6/2007	E&S Audit: reviewed global audit methodology for cycle count procedures.	0.3			A1
Horner	Kevin John	KJH	Senior	12/6/2007	E&S Audit: Call with L. Jin to discuss E&S post interim event agenda.	0.4			A1
Horner	Kevin John	KJH	Senior	12/6/2007	E&S Audit: meeting with M. Zinger to discuss question to wrap up the fixed asset inventory testing.	0.8			A1
Horner	Kevin John	KJH	Senior	12/6/2007	E&S Audit: updated documentation for post interim event for E&S division.	0.9			A1
Horner	Kevin John	KJH	Senior	12/6/2007	Attended E&S post interim event.	1.4			A1
Horner	Kevin John	KJH	Senior	12/6/2007	Attended corporate post interim event.	2.1			A1
Jones	Mathew S.	MSJ	Executive Director	12/6/2007	Coordination of finalization of tax slides for Audit Committee meeting	0.4			A1
Jones	Mathew S.	MSJ	Executive Director	12/6/2007	Meet with J. Hegelmann to discuss Q3 404 testing issues	0.4			A1
Kearns	Matthew R.	MRK	Manager	12/6/2007	AHG - Drafting the AHG/PT PIE agenda	3.8			A1
Kearns	Matthew R.	MRK	Manager	12/6/2007	Powertrain - Attending the Powertrain PIE meeting	0.8			A1
Kearns	Matthew R.	MRK	Manager	12/6/2007	Attending the Corporate PIE meeting	2.2			A1

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Kearns	Matthew R.	MRK	Manager	12/6/2007	Powertrain - Meeting with J. Brooks and B. Hoepfner regarding interim audit closing meeting.	1.2			A1
Kearns	Matthew R.	MRK	Manager	12/6/2007	Powertrain - Meeting with G. Halleck to discuss fixed assets as part of the interim audit procedures.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2007	Finalization of documentation prior to archiving the Q3 review workpapers.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2007	Post interim audit meeting for E&S with K. Asher, E. Marold, K. Horner and M. Zinger.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2007	Review of final materials for the post interim meetings.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2007	Post interim meeting for Corporate accounting.	2.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2007	Review of control framework for tax and GAMx presentation.	0.8			A1
Marold	Erick W.	EWM	Senior	12/6/2007	Prepared Q3 review worksteps related to control deficiencies and fraud/ethics for archive.	2.1			A1
Marold	Erick W.	EWM	Senior	12/6/2007	Reviewed documentation provided to us related to prepaid account balances and requested support related to capitalized professional fees for the equity purchase agreement.	1.4			A1
Marold	Erick W.	EWM	Senior	12/6/2007	E&S Audit - Participation in the 2007 Post-Interim Event.	1.1			A1
Marold	Erick W.	EWM	Senior	12/6/2007	Participated in the Controller's Staff meeting.	0.1			A1
Marold	Erick W.	EWM	Senior	12/6/2007	Participation in the Corporate and Consolidated Audit Post Interim Event.	2.4			A1
Miller	Nicholas S.	NSM	Manager	12/6/2007	Participation in the post-interim event.	2.9			A1
Miller	Nicholas S.	NSM	Manager	12/6/2007	Review of Packard tooling, accruals and inventory workpapers.	2.3			A1
Miller	Nicholas S.	NSM	Manager	12/6/2007	Preparation for the Packard post-interim event.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	12/6/2007	Thermal-Met with J. Simpson, K. Gerber, and M. Rothmund to discuss the open items list and PIE event.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	12/6/2007	Thermal-Cleared open items and review notes.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	12/6/2007	Thermal-Attended PIE Event.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	12/6/2007	Thermal-Prepared for PIE event.	3.2			A1
Pacella	Shannon M.	SMP	Manager	12/6/2007	Attend Delphi Post Interim Event.	0.9			A1

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Pacella	Shannon M.	SMP	Manager	12/6/2007	Meeting with B. Garvey, K. Phelps and R. Ciungu to discuss E&Y review comments on HP Toronto review and Treasury systems.	0.9			A1
Pacella	Shannon M.	SMP	Manager	12/6/2007	Work with R. Ciungu to answer questions and help with review comments.	1.1			A1
Pikos	Matthew C.	MCP	Senior	12/6/2007	Meeting with N. Miller and M. Hatzfeld to discuss the post-interim event agenda for the Packard division.	1.2			A1
Pikos	Matthew C.	MCP	Senior	12/6/2007	Time spent ensuring that all controls at the Packard division have been tested and properly documented.	4.8			A1
Pochmara	Rose Christine	RCP	Staff	12/6/2007	Compiled an open items list for the client of old and additional requests for the participant testing.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	12/6/2007	Guidance from A. Ranney regarding Fidelity Participan Data testing.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	12/6/2007	Updated GAMx by associating pension workpapers and paper profiles to the appropriate steps.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	12/6/2007	Recalculated SERP calculation for SERP participant data testing.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	12/6/2007	Performed a rollforward of testings performed PY for individuals participating in various programs including attrition programs, SERP, flowbacks, Fidelity active and inactive selections, and SAP HR (salary and hourly personnel).	6.3			A1
Ranney	Amber C.	ACR	Senior	12/6/2007	ACS-Making additional request of J. Nolan to complete the payroll walkthrough.	1.2			A1
Ranney	Amber C.	ACR	Senior	12/6/2007	Performing interim substantive audit procedures to test employee cost liability accounts.	3.9			A1
Ranney	Amber C.	ACR	Senior	12/6/2007	Providing additional guidance to Luxembourg audit team regarding pension liabilities for the statutory audit.	0.6			A1
Ranney	Amber C.	ACR	Senior	12/6/2007	Attending the Delphi Post Interim Audit Event.	3.4			A1
Rasmussen	Kyle M.	KMR	Staff	12/6/2007	Time spent relocating cubes.	0.3			A1
Rasmussen	Kyle M.	KMR	Staff	12/6/2007	Procedures related to Cash at interim	1.1			A1
Rasmussen	Kyle M.	KMR	Staff	12/6/2007	Procedures related to Derivatives at interim	7.5			A1
Rasmussen	Kyle M.	KMR	Staff	12/6/2007	Procedures related to professional fees testing.	0.8			A1

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Rothmund	Mario Valentin	MVR	Senior	12/6/2007	Preparation for the Thermal PIE Event	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/6/2007	Attended Thermal PIE Meeting.	2.6			A1
Sheckell	Steven F.	SFS	Partner	12/6/2007	Attend FTT meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/6/2007	Attend corporate interim update event	4.4			A1
Sheckell	Steven F.	SFS	Partner	12/6/2007	Review interim Powertrain audit workpapers	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/6/2007	Discussed status and open questions with staff	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/6/2007	Attended Post Interim Event	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	12/6/2007	Documented Derivatives Substantive procedures	2.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/6/2007	Documented Derivatives Test of Controls	3.8			A1
Simpson	Jamie	JS	Senior Manager	12/6/2007	Discussion with A. Ranney regarding ACS/Dayton post interim event agenda.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/6/2007	Review of December Audit Committee materials.	1.8			A1
Simpson	Jamie	JS	Senior Manager	12/6/2007	Participation in Corporate post interim event.	2.4			A1
Simpson	Jamie	JS	Senior Manager	12/6/2007	Thermal - Discussion with A. Krabill regarding SDAAC audit status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/6/2007	Attendance at the Thermal Post Interim Event with K. Asher, S. Sheckell, K. Gerber, M. Rothmund and J. Nicol.	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/6/2007	Preparation for Thermal PIE event.	1.6			A1
Yang	Jinglu	JY	Senior	12/6/2007	Powertrain - Attend post interim event meeting	1.6			A1
Zinger	Miriam R.	MRZ	Staff	12/6/2007	LSC substantive procedures related to Prepetition Capital Leases.	1.7			A1
Zinger	Miriam R.	MRZ	Staff	12/6/2007	Union Training Fund- Accumulation of support and tie out for interim audit procedures.	2.8			A1
Zinger	Miriam R.	MRZ	Staff	12/6/2007	E&S- Reviewing fixed assets additions review notes related to interim substantive procedures.	0.9			A1
Zinger	Miriam R.	MRZ	Staff	12/6/2007	E&S PIE meeting to update K. Asher on interim procedure status.	1.1			A1
Asher	Kevin F.	KFA	Partner	12/7/2007	E&S closing meeting with R. Jobe regarding interim audit results	2.1			A1
Boehm	Michael J.	MJB	Manager	12/7/2007	DPSS Audit - Review of royalty agreement (draft) provided by R. Nedadur.	1.6			A1
Boehm	Michael J.	MJB	Manager	12/7/2007	Attended December Controller's Community meeting.	2.6			A1

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Ciungu	Roxana M.	RMC	Staff	12/7/2007	NSJE - Discussion with E. Marold regarding 2800 trial balance accounts that didn't roll forward.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	12/7/2007	Reviewed Steering walkthrough for logical access.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	12/7/2007	NSJE - investigate the 2800 accounts that didn't rollforward for ES.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	12/7/2007	Review of privileged access for HP.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	12/7/2007	Reviewed Steering testing for program change.	2.1			A1
Craig	Tashawna N.	TNC	Staff	12/7/2007	Powertrain - Met with M. Koehn to discuss status of open items related to interim testing of Tooling accounts.	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/7/2007	Powertrain - Cleared review notes related to Tooling accounts	1.8			A1
Hegelmann	Julie Ann	JAH	Manager	12/7/2007	Contact J. Whitson re: changes to Audit Committee slides for tax.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/7/2007	Discussion with M. Jones re: directions to contact J. Whitson regarding changes to tax slides for Audit Committee presentation.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/7/2007	YE - Deferred Taxes/Tax Basis Balance Sheet - prepare copies of sample selection for M. Jones.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	12/7/2007	404 - Draft review comments for C. Smith re: review of her documentation for the 404 testing.	0.6			A1
Horner	Kevin John	KJH	Senior	12/7/2007	Pulled consolidated journal entry for K. Rasmussen.	0.4			A1
Horner	Kevin John	KJH	Senior	12/7/2007	Worked on union training fund accrual testing with M. Zinger.	0.8			A1
Horner	Kevin John	KJH	Senior	12/7/2007	Worked on interim substantive audit procedures.	1.4			A1
Horner	Kevin John	KJH	Senior	12/7/2007	Worked on review of worked completed by M. Zinger for liabilities subject to compromise for interim audit.	1.4			A1
Horner	Kevin John	KJH	Senior	12/7/2007	E&S Audit: Call with K. Comer to discuss process change to physical inventory procedures.	0.3			A1
Horner	Kevin John	KJH	Senior	12/7/2007	E&S Audit: weekly status update call for E&S update.	0.3			A1
Horner	Kevin John	KJH	Senior	12/7/2007	E&S Audit: documented the E&S post interim event.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	12/7/2007	E&S Audit: worked on documentation for fixed asset balance transfer to AHG.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/7/2007	Preparation of E&S international interim closing meeting summary.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/7/2007	E&S interim closing meeting with R. Jobe, B. Berry, K. Asher, and E. Marold.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/7/2007	Attending and presentation at the Delphi Controllers staff meeting with S. Sheckell, J. Simpson, M. Boehm, N. Miller, E. Marold, A. Ranney and the Delphi controllers staff.	2.8			A1
Marold	Erick W.	EWM	Senior	12/7/2007	Review of segregation of duties rules and identification of conflicts that are significant for users with excessive SAP access.	0.2			A1
Marold	Erick W.	EWM	Senior	12/7/2007	Met with K. Rasmussen to review status of general accounting areas assigned to him for completion.	1.1			A1
Marold	Erick W.	EWM	Senior	12/7/2007	E&S Audit - Prepared the interim closing meeting agenda and updated based on comments from K. Asher and A. Krabill.	0.1			A1
Marold	Erick W.	EWM	Senior	12/7/2007	E&S Audit - Comparison of accumulated depreciation transferred from E&S to AHG to the amount recorded by AHG and investigation regarding differences.	0.2			A1
Marold	Erick W.	EWM	Senior	12/7/2007	E&S Audit - Met with B. Frost to discuss the process related to transferring assets to AHG and the process for ensuring impairment is timely recorded.	0.2			A1
Marold	Erick W.	EWM	Senior	12/7/2007	E&S Audit - Prepared a summary of the applicable accounting literature related to restructuring initiatives.	0.2			A1
Marold	Erick W.	EWM	Senior	12/7/2007	E&S Audit - Participation in the 2007 Post-Interim Event.	0.3			A1
Marold	Erick W.	EWM	Senior	12/7/2007	E&S Audit - Participation in the E&S interim closing meeting with K. Asher, A. Krabill, R. Jobe and B. Berry.	1.8			A1
Marold	Erick W.	EWM	Senior	12/7/2007	Performed final review of control documentation in GAMx and signed off as preparer.	0.2			A1
Marold	Erick W.	EWM	Senior	12/7/2007	Participated in the Controller's Staff meeting.	2.1			A1
Marold	Erick W.	EWM	Senior	12/7/2007	Participation in the Corporate and Consolidated Audit Post Interim Event.	0.3			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/7/2007	Meeting with the SOX team to assess the status of the aggregation.	1.6			A1
Miller	Nicholas S.	NSM	Manager	12/7/2007	Participation in the controllers meeting.	2.7			A1
Miller	Nicholas S.	NSM	Manager	12/7/2007	Packard - Review of the year-end PBC list.	1.1			A1
Pacella	Shannon M.	SMP	Manager	12/7/2007	Work with R. Ciungu to answer questions and help with review comments.	0.7			A1
Pikos	Matthew C.	MCP	Senior	12/7/2007	Creating a client assistance list for our year-end audit procedures at the Packard division.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	12/7/2007	Met with A. Ranney to discuss participant data testing.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	12/7/2007	Updated GAMx by associating pension workpapers and paper profiles to the appropriate steps.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	12/7/2007	Compiled an open items list for the client of old and additional requests for the participant testing.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	12/7/2007	Prepared hardcopy workpapers with thorough documentation for participant testing.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	12/7/2007	Tested cash balance values for participants within our sample.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	12/7/2007	Met with G. Kimpan to discuss open items/questions regarding participants in the cash balance plan, attrition program, and SAP HR selections. Agreed the support to the rest of my workpapers and documented accordingly.	2.8			A1
Pochmara	Rose Christine	RCP	Staff	12/7/2007	DPSS - clear out workpapers from the building.	1.0			A1
Ranney	Amber C.	ACR	Senior	12/7/2007	Performing interim substantive audit procedures to test employee cost liability accounts.	4.8			A1
Ranney	Amber C.	ACR	Senior	12/7/2007	Attending Delphi Controller's Staff meeting.	2.6			A1
Rasmussen	Kyle M.	KMR	Staff	12/7/2007	Procedures for interest income, COGS, SGA for TB 00141	1.1			A1
Rasmussen	Kyle M.	KMR	Staff	12/7/2007	Procedures related to Cash at interim	1.7			A1
Rasmussen	Kyle M.	KMR	Staff	12/7/2007	Procedures related to Derivatives at interim	2.4			A1
Sheckell	Steven F.	SFS	Partner	12/7/2007	Review Audit Committee materials and related fee topics.	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/7/2007	Attend T. Timko staff meeting.	1.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/7/2007	Discussed status and open questions with staff	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/7/2007	Met with H. Fayyaz regarding various open items	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Senior	12/7/2007	Documented Derivatives Substantive procedures	1.7			A1
Simpson	Emma-Rose S.	ESS	Senior	12/7/2007	Documented Derivatives Test of Controls	3.6			A1
Simpson	Jamie	JS	Senior Manager	12/7/2007	Review of Audit Committee materials for Dec. meeting.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/7/2007	Review of planning memo discussing CRA's for certain accounts.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/7/2007	Time spent obtaining immunizations for travel for Delphi to India.	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/7/2007	Participation in Delphi's controller's staff meeting.	2.2			A1
Simpson	Jamie	JS	Senior Manager	12/7/2007	Review of Thermal interim closing meeting agenda.	0.8			A1
Zinger	Miriam R.	MRZ	Staff	12/7/2007	Union Training Fund- Accumulation of support and tie out for interim audit procedures.	2.8			A1
Zinger	Miriam R.	MRZ	Staff	12/7/2007	E&S- Fixed assets additions documentation related to walkthrough procedures.	2.1			A1
Zinger	Miriam R.	MRZ	Staff	12/7/2007	E&S- Reviewing fixed assets additions review notes related to interim substantive procedures.	2.8			A1
Asher	Kevin F.	KFA	Partner	12/10/2007	Review of audit status matters in preparation for the year end close	2.7			A1
Boehm	Michael J.	MJB	Manager	12/10/2007	Review of Corporate interim substantive procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	12/10/2007	DPSS - Review of Cuneo cycle count workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	12/10/2007	Met with J. Montgomery, A. Krabill, E. Marold and J. Hekkla to discuss warranty reserve IBNR held by corporate and DIP	1.2			A1
Cash	Kevin L.	KLC	Partner	12/10/2007	Conference call re ITGC status update with J. Piazza and M. Zevari	1.6			A1
Ciungu	Roxana M.	RMC	Staff	12/10/2007	Met with M. Boehm and E. Marold to discuss accounts payable CAAT. Tried to download data from SAP.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	12/10/2007	NSJE - Document procedures performed for 2800 company code.	1.2			A1
Gerber	Katherine A.	KAA	Senior	12/10/2007	Thermal - Review closing meeting agenda and discuss with J. Simpson accordingly.	0.1			A1
Gerber	Katherine A.	KAA	Senior	12/10/2007	Thermal - discuss open items listing with M. Rothmund.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/10/2007	Update session with T. Timko, B. Dellinger, K. Asher, S. Sheckell and J. Henning to discuss significant Q4 accounting and auditing topics.	1.0			A1
Henning	Jeffrey M.	JMH	Partner	12/10/2007	Client audit status meeting with B. Dellinger, T. Timko, and D. Bayles.	1.4			A1
Horner	Kevin John	KJH	Senior	12/10/2007	Worked on investments testing for corporate.	0.8			A1
Horner	Kevin John	KJH	Senior	12/10/2007	Meeting with L. Marx to discuss testing of KDAC joint venture.	0.9			A1
Horner	Kevin John	KJH	Senior	12/10/2007	Completed detail review of testing completed by M. Zinger for liabilities subject to compromise.	3.6			A1
Horner	Kevin John	KJH	Senior	12/10/2007	E&S Audit: worked on testing documentation for Workstream cycle counts.	3.1			A1
Kennedy	Gareth L.	GLK	Manager	12/10/2007	Actuarial review of workers' compensation liabilities	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/10/2007	Meeting with J. Montgomery, M. Boehm and E. Marold to discuss several Q4 accounting issues including accounting for DIP financing cost.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/10/2007	Research relating to accounting for DIP financing costs.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/10/2007	Preparation of materials for the bi-weekly audit status update.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/10/2007	Bi-weekly audit status update with B. Dillenger, T. Timko, T. Tamer, D. Bayles, K. Asher, S. Sheckell, J. Henning, M. Hatzfeld and J. Simpson.	1.2			A1
Marold	Erick W.	EWM	Senior	12/10/2007	Reviewed the data fields in SAP to identify attributes applicable to financial reporting for our testing of accounts payable transactions.	3.2			A1
Marold	Erick W.	EWM	Senior	12/10/2007	Time spent with Delphi's tech service to obtain access to Delphi's Hyperion terminal.	2.9			A1
Miller	Nicholas S.	NSM	Manager	12/10/2007	Meeting with Corporate purchasing to discuss the contracts they enter and any derivative considerations.	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/10/2007	Review of the status of independence and pre-approvals.	1.7			A1
Miller	Nicholas S.	NSM	Manager	12/10/2007	Review of Packard tooling workpapers.	4.4			A1
Nicol	Jeremy M.	JMN	Staff	12/10/2007	Thermal-Corresponded with Delphi team members and Delphi personnel regarding open items.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/10/2007	Attend weekly IT SOX Status Meeting. Attendees included: K. Cash, J. Piazza, M. Zaveri and B. Garvey.	0.9			A1
Pacella	Shannon M.	SMP	Manager	12/10/2007	Provide feedback to R. Ciungu regarding Internal audits testing procedures.	0.9			A1
Pikos	Matthew C.	MCP	Senior	12/10/2007	Detail reviewing staff workpapers related to the in-transit inventory at the Packard division of Delphi.	0.9			A1
Pikos	Matthew C.	MCP	Senior	12/10/2007	Performing test of controls procedures on the legacy inventory system at the Packard division of Delphi.	2.1			A1
Pikos	Matthew C.	MCP	Senior	12/10/2007	Performing substantive audit procedures over the 9/30/07 variance capitalization calculation for the Packard division of Delphi.	3.1			A1
Ranney	Amber C.	ACR	Senior	12/10/2007	Walking J. Simpson through memo to address IRP review notes on the combined risk assessments.	1.2			A1
Ranney	Amber C.	ACR	Senior	12/10/2007	Discussing SAP HR to Fidelity headcount reconciliation with J. Simpson.	0.7			A1
Ranney	Amber C.	ACR	Senior	12/10/2007	Obtaining interim audit requests from E. Clauson.	0.8			A1
Ranney	Amber C.	ACR	Senior	12/10/2007	Detail reviewing participant data testing of Fidelity Inactives.	1.1			A1
Ranney	Amber C.	ACR	Senior	12/10/2007	Performing interim audit procedures over employee cos balances.	4.7			A1
Rasmussen	Kyle M.	KMR	Staff	12/10/2007	Procedures related to professional fees expense at corporate	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	12/10/2007	Procedures related to Derivatives at corporate	1.9			A1
Rasmussen	Kyle M.	KMR	Staff	12/10/2007	Procedures for interest income/interest payable at corporate	2.5			A1
Rasmussen	Kyle M.	KMR	Staff	12/10/2007	Interim procedures related to cash at corporate	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/10/2007	Drafted the Thermal Year End PBC list	1.2			A1
Sheckell	Steven F.	SFS	Partner	12/10/2007	Audit update meeting with R. O'Neal.	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/10/2007	Communication with international offices	1.9			A1
Sheckell	Steven F.	SFS	Partner	12/10/2007	Update meeting with T. Timko	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	12/10/2007	Performed derivative substantive procedures	4.1			A1
Simpson	Emma-Rose S.	ESS	Senior	12/10/2007	Performed derivative test of controls	3.5			A1
Simpson	Emma-Rose S.	ESS	Senior	12/10/2007	Worked with staff on cash worksteps	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/10/2007	ACS - Discussion with E. Marold and M. Boehm regarding Accounts payable CAAT procedures.	0.6			A1

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Simpson	Jamie	JS	Senior Manager	12/10/2007	ACS - Preparation of email to D. Fidler summarizing audit status related to AP, Payroll and AR testing	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/10/2007	Review of DOM meeting materials for 12/12 meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/10/2007	Review of Audit Committee materials for December meeting.	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/10/2007	Review of participant data testing for Fidelity selections.	2.3			A1
Simpson	Jamie	JS	Senior Manager	12/10/2007	Review of agenda for audit status meeting.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/10/2007	Audit status meeting with T. Timko, B. Dellinger, S. Sheckell, K. Asher, J. Henning, A. Krabill and M. Hatzfeld.	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/10/2007	Coordination of Thermal interim close meeting.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/10/2007	Review of Thermal interim closing agenda.	1.3			A1
Tosto	Cathy I.	CIT	Partner	12/10/2007	Discuss materiality and scope around US deferreds with A. Krabill.	0.2			A1
Asher	Kevin F.	KFA	Partner	12/11/2007	Review of audit status matters in preparation for the year end close	2.1			A1
Boehm	Michael J.	MJB	Manager	12/11/2007	Review of Corporate interim substantive procedures.	1.4			A1
Boehm	Michael J.	MJB	Manager	12/11/2007	DPSS Audit - Accumulated interim substantive workpapers for S. Sheckell.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/11/2007	Follow-up with A. Bianco on the SAP periodic review status.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	12/11/2007	NSJE - Discussion with N. Miller regarding 2900 trial balance approach for journal entry testing.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	12/11/2007	Prepare email to M. Stille with the items that need sign-off removals in GAMx.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/11/2007	Review the cleared review notes received for HP.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	12/11/2007	NSJE - Investigate difference in 1410 trial balance.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	12/11/2007	Downloading data for accounts payable CAAT.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/11/2007	Follow-up with P. Long on the data download issues for accounts payable CAAT	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	12/11/2007	NSJE - Performed analysis and documented results for 2900 company code.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	12/11/2007	NSJE - Performed analysis and documented results for 1410 company code.	2.3			A1
Gerber	Katherine A.	KAA	Senior	12/11/2007	Thermal - Review closing meeting agenda and discuss with J. Simpson accordingly.	0.3			A1
Gerber	Katherine A.	KAA	Senior	12/11/2007	Thermal - review PBC listing and provide comments to M. Rothmund	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2007	AHG - Meeting with K. Stipp, A. Renaud, and S. Sheckell to discuss significant Q4 accounting topics.	1.1			A1
Horner	Kevin John	KJH	Senior	12/11/2007	Meeting with M. Zinger to walkthrough review notes for liabilities subject to compromise.	1.1			A1
Horner	Kevin John	KJH	Senior	12/11/2007	Worked on corporate interim substantive audit procedures.	3.9			A1
Horner	Kevin John	KJH	Senior	12/11/2007	E&S Audit: meeting with M. Zinger to discuss fixed asset testing questions.	0.6			A1
Horner	Kevin John	KJH	Senior	12/11/2007	E&S Audit: meeting with E. Marold to discuss fixed asset testing.	0.8			A1
Horner	Kevin John	KJH	Senior	12/11/2007	E&S Audit: meeting with E. Marold to discuss testing documentation for Workstream cycle counts.	0.8			A1
Jones	Mathew S.	MSJ	Executive Director	12/11/2007	Meet with L. Hubbard and C. Smith to discuss TBBS true-up workpapers.	0.4			A1
Jones	Mathew S.	MSJ	Executive Director	12/11/2007	Meet with C. Smith to discuss finalization of 404, review of Interiors Disc Ops, and TBBS review.	0.8			A1
Kearns	Matthew R.	MRK	Manager	12/11/2007	Powertrain - Reviewing interim tooling testing.	4.1			A1
Kearns	Matthew R.	MRK	Manager	12/11/2007	Powertrain - Reviewing interim inventory audit testing.	4.3			A1
Keown	Karen M.	KMK	Senior Manager	12/11/2007	Call with M. Jones re: upcoming international provision work.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2007	Research relating to accounting for DIP financing costs.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2007	Meeting with J. Montgomery and E. Marold to discuss the results of our research on the accounting for DIP financing costs.	0.8			A1
Marold	Erick W.	EWM	Senior	12/11/2007	Reviewed areas of the 3rd quarter assigned to me to ensure those areas we ready to be archived.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/11/2007	Drafted the accounts payable CAAT request and submitted to TSRS.	2.8			A1
Marold	Erick W.	EWM	Senior	12/11/2007	E&S Audit - Reviewed testing related to fixed asset additions.	0.2			A1
Marold	Erick W.	EWM	Senior	12/11/2007	Drafted a testing approach for the 15 key monitoring controls.	2.7			A1
Miller	Nicholas S.	NSM	Manager	12/11/2007	Meeting with corporate accounting to discuss the status of derivatives and cash testing.	0.7			A1
Miller	Nicholas S.	NSM	Manager	12/11/2007	Review of the status of independence and pre-approvals.	2.5			A1
Miller	Nicholas S.	NSM	Manager	12/11/2007	Packard - Call with C. Zerull for an update on various audit topics.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	12/11/2007	Thermal-Discussed tooling procedures with J. Simpson and K. Gerber.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	12/11/2007	Thermal-Discussed interim status with M. Rothmund.	0.7			A1
Pacella	Shannon M.	SMP	Manager	12/11/2007	Provide feedback to R. Ciungu regarding Internal audits testing procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	12/11/2007	Workpaper review in GAMx	2.7			A1
Pikos	Matthew C.	MCP	Senior	12/11/2007	Detail reviewing staff workpapers related to the in-transit inventory at the Packard division of Delphi.	1.2			A1
Pikos	Matthew C.	MCP	Senior	12/11/2007	Travel time from Troy, MI to Warren, OH to perform audit procedures at the Packard division of Delphi.	3.8			A1
Ranney	Amber C.	ACR	Senior	12/11/2007	Documenting Interim audit procedures performed over the Workers' Compensation balances in GAMx.	1.3			A1
Ranney	Amber C.	ACR	Senior	12/11/2007	Performing interim audit work on Workers' Compensation liability balances.	1.9			A1
Ranney	Amber C.	ACR	Senior	12/11/2007	Detail reviewing the Healthcare IBNR reserve.	3.3			A1
Ranney	Amber C.	ACR	Senior	12/11/2007	Auditing employee cost liability balances as of our interim date.	6.1			A1
Rasmussen	Kyle M.	KMR	Staff	12/11/2007	Procedures related to professional fees expense at corporate	3.9			A1
Rasmussen	Kyle M.	KMR	Staff	12/11/2007	Interim procedures related to cash at corporate	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/11/2007	Attended the AHG Closing Meeting. Attendees were A. Renaud, K. Stipp, S. Sheckell and M. Hatzfeld.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/11/2007	Drafted the Thermal Year End PBC list	0.6			A1
Sheckell	Steven F.	SFS	Partner	12/11/2007	AHG interim close meeting	1.1			A1

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Sheckell	Steven F.	SFS	Partner	12/11/2007	Review billings schedule	0.9			A1
Sheckell	Steven F.	SFS	Partner	12/11/2007	Update meeting with T. Timko	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/11/2007	Performed derivative substantive procedures	2.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/11/2007	Performed derivative test of controls	2.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/11/2007	Worked with staff on cash worksteps	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/11/2007	Discussion with S. Sheckell regarding topics to consider for YE audit testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/11/2007	Discussion with E. Marold regarding YE rollforward procedures for inventory.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/11/2007	Discussion with A. Ranney regarding pension asset testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/11/2007	Review of demographic data testing for SAP selections.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/11/2007	Review of Thermal interim closing agenda.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/11/2007	Discussion with J. Nicol and K. Gerber regarding Thermal status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/11/2007	Review of year end Thermal client assistance listing.	0.8			A1
Smith	Carolyn E.	CES	Staff	12/11/2007	404: Met w/ M. Jones to review J. Hegelmann's review notes.	0.7			A1
Smith	Carolyn E.	CES	Staff	12/11/2007	Meeting w/ E. Hubbard and M. Jones regarding workpapers for TBBS.	1.1			A1
Smith	Carolyn E.	CES	Staff	12/11/2007	Create workpaper files for TBBS.	1.2			A1
Smith	Carolyn E.	CES	Staff	12/11/2007	404: Work on review notes - tie out workpapers to PBC Framework and finish test procedures.	1.6			A1
Zinger	Miriam R.	MRZ	Staff	12/11/2007	LSC procedures related to our substantive procedures.	3.5			A1
Zinger	Miriam R.	MRZ	Staff	12/11/2007	DPSS- Clearing review notes related to our inventory procedures.	0.6			A1
Zinger	Miriam R.	MRZ	Staff	12/11/2007	DPSS- Call with D. Peebles for additional documentation support.	0.3			A1
Zinger	Miriam R.	MRZ	Staff	12/11/2007	E&S- Fixed Assets additions walkthrough and tie out of related documentation related to our substantive procedures.	1.8			A1
Zinger	Miriam R.	MRZ	Staff	12/11/2007	E&S- Fixed Assets inventory testing related to our substantive procedures	2.4			A1
Zinger	Miriam R.	MRZ	Staff	12/11/2007	E&S- Fixed Assets additions walkthrough related to our substantive procedures.	3.9			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/12/2007	Correspondence with G. Curry and B. Moran regarding team server.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2007	Coordination of obtaining all Delphi IA Reports from team for filing of S-1.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2007	Correspondence with S. Sheckell, K. Asher and V. Lane regarding thought leadership.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2007	Coordination of Meeting Minutes for S-1 filing.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2007	Correspondence with J. Simpson, A. Krabill and V. Lane regarding coordination of move.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2007	Correspondence with Hungary regarding pre-approval process.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2007	Begin independence procedures for S-1 filing.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2007	Work on Delphi e-Room per A. Krabill.	0.7			A1
Asher	Kevin F.	KFA	Partner	12/12/2007	Presentation to DOM on the audit status	2.3			A1
Boehm	Michael J.	MJB	Manager	12/12/2007	Review of Corporate interim substantive procedures.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/12/2007	Call with S. Pacella to discuss Steering and HP testing.	0.3			A1
Ciungu	Roxana M.	RMC	Staff	12/12/2007	NSJE - Download DGL information for Q3.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	12/12/2007	NSJE - Created/update NSJE request form.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/12/2007	Call with S. Pacella and W. Garvey to go over status of testing.	1.1			A1
Ciungu	Roxana M.	RMC	Staff	12/12/2007	NSJE - Performed analysis and documented results for 132 company code.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	12/12/2007	NSJE - Worked on documentation for 2900 company code.	2.6			A1
Craig	Tashawna N.	TNC	Staff	12/12/2007	Powertrain - Met with M. Kearns to discuss Open Items related to interim testing of Fixed Assets.	1.2			A1
Craig	Tashawna N.	TNC	Staff	12/12/2007	Powertrain - Reviewed Internal Management's test of controls for the Financial Statement Close Process	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	12/12/2007	Powertrain - Cleared Review notes related to interim testing of Fixed Assets.	3.4			A1
Horner	Kevin John	KJH	Senior	12/12/2007	Discussion with D. Garwood to discuss status of requests for testing of the union training fund accrual.	0.4			A1
Horner	Kevin John	KJH	Senior	12/12/2007	Worked on testing of investments testing for KDAC.	1.6			A1
Horner	Kevin John	KJH	Senior	12/12/2007	Worked on corporate interim substantive audit procedures.	3.9			A1
Horner	Kevin John	KJH	Senior	12/12/2007	E&S Audit: worked on review of fixed asset additions and walkthrough testing.	3.6			A1
Huffman	Derek T.	DTH	Senior	12/12/2007	Discussion with D. Steis regarding SAP access review testing	0.3			A1
Jones	Mathew S.	MSJ	Executive Director	12/12/2007	Work with C. Smith on TBBS and PTR workpaper review including discussion with L. Hubbard regarding various TBBS & PTR reconciliation items.	1.8			A1
Kearns	Matthew R.	MRK	Manager	12/12/2007	Powertrain - Reviewing interim SOX testing performed by E&Y staff members.	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2007	Meeting with J. Montgomery and E. Marold to discuss the results of our research on the accounting for DIP financing costs.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2007	Meeting with M. Loeb and S. Sheckell to discuss the year-end and registration legal process.	1.4			A1
Marold	Erick W.	EWM	Senior	12/12/2007	Met with J. Montgomery, M. Boehm and A. Krabill to review accounting topics Delphi was planning to address during the fourth quarter.	1.1			A1
Marold	Erick W.	EWM	Senior	12/12/2007	Met with J. Nicol to discuss audit approach related to Delphi's supplemental compensation.	2.3			A1
Nicol	Jeremy M.	JMN	Staff	12/12/2007	Documented Key Employee Testing.	3.6			A1
Nicol	Jeremy M.	JMN	Staff	12/12/2007	Performed Key Employee Compensation Testing.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	12/12/2007	Thermal-Performed substantive procedures.	1.1			A1
Pacella	Shannon M.	SMP	Manager	12/12/2007	Email correspondence to international teams re: questions on testing procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	12/12/2007	Provide feedback to R. Ciungu regarding Internal audits testing procedures.	0.6			A1
Pacella	Shannon M.	SMP	Manager	12/12/2007	Meeting with B. Garvey and R. Ciungu to discuss HP Toronto Data Center review.	0.9			A1

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Pacella	Shannon M.	SMP	Manager	12/12/2007	Provide feedback to M. Zaveri re: E&Y's recommendations for using logging functionality at OS Level.	1.4			A1
Pacella	Shannon M.	SMP	Manager	12/12/2007	Workpaper review in GAMx	2.4			A1
Pikos	Matthew C.	MCP	Senior	12/12/2007	Performing test of controls procedures on the legacy inventory system at the Packard division of Delphi.	2.8			A1
Ranney	Amber C.	ACR	Senior	12/12/2007	Call with J. Rife to discuss pension asset testing.	1.1			A1
Ranney	Amber C.	ACR	Senior	12/12/2007	Auditing employee cost liability balances as of our interim date.	7.3			A1
Rasmussen	Kyle M.	KMR	Staff	12/12/2007	Interim procedures related to cash at corporate	8.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/12/2007	Drafted AHG Year-End PBC List	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/12/2007	Corporate update meeting with FTT	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/12/2007	Review pension asset testing plan	0.9			A1
Sheckell	Steven F.	SFS	Partner	12/12/2007	Update meeting with T. Timko	0.7			A1
Sheckell	Steven F.	SFS	Partner	12/12/2007	Attend DOM meeting	0.8			A1
Sheckell	Steven F.	SFS	Partner	12/12/2007	Update meeting with team	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/12/2007	Performed derivative substantive procedures	3.2			A1
Simpson	Emma-Rose S.	ESS	Senior	12/12/2007	Performed derivative test of controls	4.1			A1
Simpson	Emma-Rose S.	ESS	Senior	12/12/2007	Worked with staff on cash worksteps	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/12/2007	Met with client regarding documentation	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/12/2007	Review of healthcare IBNR reserve workpapers for Corporate.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/12/2007	Audit status meeting with K. Cobb, J. DeMarco and A. Ranney.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/12/2007	Meeting with S. Burger, A. Ranney and T. Smith to discuss pension asset testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/12/2007	Review of participant data testing results.	2.4			A1
Smith	Carolyn E.	CES	Staff	12/12/2007	TBBS: Isolate items on DAS LLC TBBS that fall within scope and identify relevant workpapers for testing.	1.9			A1
Zinger	Miriam R.	MRZ	Staff	12/12/2007	Reviewing updated pre-petition rollforwards and preparing for meeting with D. Garwood.	1.5			A1
Zinger	Miriam R.	MRZ	Staff	12/12/2007	Clearing review notes related to LSC documentation.	2.4			A1
Zinger	Miriam R.	MRZ	Staff	12/12/2007	E&S- Updating controls documentation for the walkthrough and our documentation in GAMx related to Fixed Assets additions.	1.6			A1

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Zinger	Miriam R.	MRZ	Staff	12/12/2007	E&S- Updating controls documentation for the walkthrough related to Fixed Assets additions.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2007	Correspondence regarding BOD Meeting Minutes.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2007	Correspondence with S. Craig regarding 2006 IA reports.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2007	Miscellaneous activities such as providing assistance to engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2007	Correspondence regarding Statutory Audit status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2007	Coordination of ensuring 2006 statutory deliverables are tracked into e-Room.	1.1			A1
Asher	Kevin F.	KFA	Partner	12/13/2007	Preparation for the December Audit Committee meeting.	2.1			A1
Asher	Kevin F.	KFA	Partner	12/13/2007	Review of high risk audit area status	1.1			A1
Asher	Kevin F.	KFA	Partner	12/13/2007	Thermal interim closing meeting	2.5			A1
Boehm	Michael J.	MJB	Manager	12/13/2007	Met with M. Zinger and K. Horner to discuss UTF and LSC open items for Corporate audit.	0.8			A1
Cash	Kevin L.	KLC	Partner	12/13/2007	Update discussions re IA support and ITGC issues noted to date-prep for meeting with T. Timko	0.9			A1
Ciungu	Roxana M.	RMC	Staff	12/13/2007	Discussion with D. Huffman regarding testing procedures for SAP periodic reviews.	0.2			A1
Ciungu	Roxana M.	RMC	Staff	12/13/2007	Follow-up with A. Bianco on the periodic user review for SAP.	0.4			A1
Ciungu	Roxana M.	RMC	Staff	12/13/2007	NSJE - Reperformed analysis for 2900 and 1410 using a different chart of accounts.	2.3			A1
Craig	Tashawna N.	TNC	Staff	12/13/2007	Met with G. Halleck of Powertrain to discuss Interim testing of Fixed Assets.	0.4			A1
Gerber	Katherine A.	KAA	Senior	12/13/2007	Thermal - Discuss tooling testing with J. Nicol.	0.2			A1
Gerber	Katherine A.	KAA	Senior	12/13/2007	Thermal - Complete testing of tooling reconciliation.	0.3			A1
Gerber	Katherine A.	KAA	Senior	12/13/2007	Thermal - Complete tooling analytics.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	12/13/2007	Thermal - Interim closing meeting with K. Asher, J. Simpson, M. Rothmund, S. Harris, D. Greenbury, B. Kolb, C. Tompkins, and D. Conlin.	2.1			A1
Gerber	Katherine A.	KAA	Senior	12/13/2007	Thermal - Prepare tooling amortization analytics.	4.3			A1
Hegelmann	Julie Ann	JAH	Manager	12/13/2007	404 - Discussion with C. Smith re: progress on changes to test plan and collection of missing documents.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	12/13/2007	YE - Deferred taxes - discussion with C. Smith re: overview of workpapers received from client and progress on review of deferreds.	0.7			A1
Hegelmann	Julie Ann	JAH	Manager	12/13/2007	YE - Deferred tax - review client prepared documentation and supporting workpapers.	1.3			A1
Horner	Kevin John	KJH	Senior	12/13/2007	Conference call with T. Tilton and N. Miller to discuss Korean GAAP reconciliation for the KDAC investment.	0.8			A1
Horner	Kevin John	KJH	Senior	12/13/2007	Worked on corporate interim substantive audit procedures.	3.4			A1
Horner	Kevin John	KJH	Senior	12/13/2007	E&S Audit: worked on documentation for testing of Workstream cycle counts.	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2007	Correspondence with EMEA teams regarding the status of statutory audit procedures and collection of these materials on the e-Room.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2007	Review and providing comments on the European restructuring ASC presentations.	2.6			A1
Marold	Erick W.	EWM	Senior	12/13/2007	Researched accounting standards related to Delphi's debt modification/extinguishment and presented finding for discussion.	3.1			A1
Marold	Erick W.	EWM	Senior	12/13/2007	E&S Audit - Reviewed testing related to fixed asset additions.	2.1			A1
Marold	Erick W.	EWM	Senior	12/13/2007	Updated the E-Room to include information related to contact information for statutory audit locations and status of the 2006 statutory audit.	2.3			A1
Miller	Nicholas S.	NSM	Manager	12/13/2007	Conference call with T. Tilton and K. Horner to discuss KDAC accounting.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	12/13/2007	Thermal-Performed inventory reserve procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	12/13/2007	Performed Key Employee Compensation documentation.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	12/13/2007	Thermal-Performed inventory substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	12/13/2007	Thermal-Met with M. Rothmund to discuss open items and additional procedures.	1.4			A1
Pacella	Shannon M.	SMP	Manager	12/13/2007	Provide feedback to R. Ciungu regarding Internal audits testing procedures.	0.6			A1
Pacella	Shannon M.	SMP	Manager	12/13/2007	Workpaper review in GAMx	3.4			A1
Pikos	Matthew C.	MCP	Senior	12/13/2007	Travel time to Rochester Hills, MI from Warren, OH after performing audit procedures at the Packard division of Delphi.	3.8			A1
Pochmara	Rose Christine	RCP	Staff	12/13/2007	Assisted A. Krabill by totaling outside sales as of June 07 by country, the percentage of Delphi's total for each.	2.3			A1
Ranney	Amber C.	ACR	Senior	12/13/2007	Reviewing committee minutes for the fourth quarter.	2.1			A1
Ranney	Amber C.	ACR	Senior	12/13/2007	Working with G. Kimpan to test participant data included in the Company's severance analysis as of 9/30/07.	1.2			A1
Ranney	Amber C.	ACR	Senior	12/13/2007	Reconciling attrition payments per the payroll system to the Company's reserve analysis.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/13/2007	Auditing employee cost liability balances as of our interim date.	5.2			A1
Rasmussen	Kyle M.	KMR	Staff	12/13/2007	Procedures related to professional fees expense at corporate	2.5			A1
Rasmussen	Kyle M.	KMR	Staff	12/13/2007	Procedures related to Derivatives at corporate	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	12/13/2007	Interim procedures related to cash at corporate	2.6			A1
Rasmussen	Kyle M.	KMR	Staff	12/13/2007	Documentation of Packard plant 10 inventory	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	12/13/2007	Attended the Thermal Interim Closing Meeting. Attendees were D. Conlon, D. Greenbury, S. Harris, J. Simpson and K. Asher.	2.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/13/2007	Worked with staff on cash worksteps	1.8			A1
Simpson	Emma-Rose S.	ESS	Senior	12/13/2007	Met with client regarding documentation	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/13/2007	Pulled various Hyperion reports	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/13/2007	DPSS - Followed-up with client regarding open items	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/13/2007	Conf. call with J. Rife, S. Sheckell and A. Ranney regarding pension asset valuation testing.	0.8			A1

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Simpson	Jamie	JS	Senior Manager	12/13/2007	Thermal interim close meeting with S. Harris, D. Greenbury, B. Kolb, D. Conlon, M. Harrison, K. Asher, M. Rothmund and K. Gerber.	2.1			A1
Smith	Carolyn E.	CES	Staff	12/13/2007	TBBS: Calculated percentage of DTA/DTL covered by DAS LLC for testing scope purposes.	1.3			A1
Smith	Carolyn E.	CES	Staff	12/13/2007	TBBS: Create workpaper files for PTR differences.	1.3			A1
Smith	Carolyn E.	CES	Staff	12/13/2007	TBBS: Meeting w/ E. Hubbard and M. Jones regarding DTL/DTA workpapers for TBBS.	1.3			A1
Smith	Carolyn E.	CES	Staff	12/13/2007	TBBS: Tied out cumulative temporary differences for DAS LLC to PBC workpapers.	2.1			A1
Zinger	Miriam R.	MRZ	Staff	12/13/2007	Clearing review notes related to LSC documentation.	3.6			A1
Zinger	Miriam R.	MRZ	Staff	12/13/2007	E&S- Updating the walkthrough and our documentation in GAMx related to Fixed Assets additions.	1.3			A1
Zinger	Miriam R.	MRZ	Staff	12/13/2007	E&S- Updating controls documentation for the walkthrough related to Fixed Assets additions.	1.6			A1
Zinger	Miriam R.	MRZ	Staff	12/13/2007	Updating client information related to FS, SRM, and filing data in E-Room.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	12/14/2007	Coordination of Rep letter to DT for S1 (12-17-2007) per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/14/2007	Assist A. Krabill with S-1 material distribution.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/14/2007	Coordination of obtaining Compensation Committee minutes with R. Pochmara.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	12/14/2007	Correspondence with Germany and Belgium regarding pre-approval process.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/14/2007	Correspondence with N. Miller regarding independence procedures.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	12/14/2007	Work on Delphi e-Room.	1.8			A1

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Asher	Kevin F.	KFA	Partner	12/14/2007	Preparation and attendance at the December Audit Committee meeting.	4.2			A1
Asher	Kevin F.	KFA	Partner	12/14/2007	Review of high risk audit area status	1.1			A1
Asher	Kevin F.	KFA	Partner	12/14/2007	Packard post interim event	1.3			A1
Boehm	Michael J.	MJB	Manager	12/14/2007	Discussion with E. Clausen regarding UTF accrual.	0.3			A1
Chamarro	Destiny D.	DDC	Senior	12/14/2007	Packard-Attended the post interim event.	2.6			A1
Ciungu	Roxana M.	RMC	Staff	12/14/2007	NSJE - Met with P. Long to obtain Q4 data.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	12/14/2007	Discussion with D. Huffman regarding testing procedures for SAP periodic reviews.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	12/14/2007	Tested general users access and SOD access in SAP.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	12/14/2007	Download SAP periodic review information for SAP.	2.1			A1
Craig	Tashawna N.	TNC	Staff	12/14/2007	Powertrain - Cleared Review notes related to interim testing of Investments.	0.6			A1
Craig	Tashawna N.	TNC	Staff	12/14/2007	Powertrain - Reviewed Internal Management's test of controls for the Financial Statement Close Process.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2007	Audit Committee meeting prep and participation	2.9			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2007	Packard division - post interim review.	2.9			A1
Horner	Kevin John	KJH	Senior	12/14/2007	Meeting with N. Miller to discuss testing of KDAC join venture.	0.6			A1
Horner	Kevin John	KJH	Senior	12/14/2007	E&S Audit: weekly status update call with Division personnel.	0.4			A1
Horner	Kevin John	KJH	Senior	12/14/2007	E&S Audit: worked on cycle counts testing documentation for Workstream cycle counts.	3.9			A1
Huffman	Derek T.	DTH	Senior	12/14/2007	Discussion with R. Ciungu regarding SAP user access review testing	0.2			A1
Jones	Mathew S.	MSJ	Executive Director	12/14/2007	Meet with C. Smith and L. Hubbard to discuss certain PTR/TBBS adjustments	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2007	Review and providing comments on the European restructuring ASC presentations.	2.4			A1
Miller	Nicholas S.	NSM	Manager	12/14/2007	Meeting for Packard PIE event.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	12/14/2007	Thermal-Discussion with J. Simpson and M. Rothmund regarding interim status.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	12/14/2007	Thermal - Correspondence with J. Meinberg regarding tooling testing.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	12/14/2007	Thermal-Performed substantive procedures and cleared review notes.	2.4			A1



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Pacella	Shannon M.	SMP	Manager	12/14/2007	Provide feedback to R. Ciungu regarding Internal Audit's testing procedures.	0.6			A1
Pikos	Matthew C.	MCP	Senior	12/14/2007	Attending the Packard division post-interim event with the Packard engagement team. This meeting was attended by K. Asher, J. Henning, M. Hatzfeld, N. Miller, D. Chamorro, and K. Rasmussen.	1.7			A1
Pikos	Matthew C.	MCP	Senior	12/14/2007	Preparation of a memorandum to document our controls reliance strategy relating to the Accounts Receivable at the Packard division of Delphi.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	12/14/2007	Closed out review notes on the Healthcare Accrual work performed.	0.8			A1
Ranney	Amber C.	ACR	Senior	12/14/2007	Requesting additional information from G. Kimpan related to participant data testing.	0.9			A1
Ranney	Amber C.	ACR	Senior	12/14/2007	Auditing employee cost liability balances as of our interim date.	5.1			A1
Ranney	Amber C.	ACR	Senior	12/14/2007	Reviewing planning packages from European teams.	0.9			A1
Rasmussen	Kyle M.	KMR	Staff	12/14/2007	Procedures related to professional fees expense at corporate	3.3			A1
Rasmussen	Kyle M.	KMR	Staff	12/14/2007	Interim procedures related to cash at corporate	1.1			A1
Rasmussen	Kyle M.	KMR	Staff	12/14/2007	Procedures related to Derivatives at corporate	1.8			A1
Rasmussen	Kyle M.	KMR	Staff	12/14/2007	Attend PIE for Packard.	1.3			A1
Sheckell	Steven F.	SFS	Partner	12/14/2007	Attend Audit Committee meeting.	3.4			A1
Sheckell	Steven F.	SFS	Partner	12/14/2007	Review pension asset testing plan	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	12/14/2007	Performed derivative substantive procedures	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	12/14/2007	Performed derivative test of controls	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/14/2007	Pulled various Hyperion reports	2.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/14/2007	Prepared year end treasury pbc	1.1			A1
Simpson	Jamie	JS	Senior	12/14/2007	Preparation for team move to new space.	0.7			A1
Simpson	Jamie	JS	Manager						
Simpson	Jamie	JS	Senior	12/14/2007	Discussion with A. Krabill regarding international coordination process.	0.4			A1
Simpson	Jamie	JS	Senior	12/14/2007	Discussion with J. Nicol regarding Thermal open items.	0.9			A1
Smith	Carolyn E.	CES	Manager						
Smith	Carolyn E.	CES	Staff	12/14/2007	TBBS: Tied out PTR differences related to attrition.	1.1			A1
Smith	Carolyn E.	CES	Staff	12/14/2007	TBBS: Tie out 2006 10-K tax footnote to TBBS workpapers.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	12/14/2007	TBBS: Tied out cumulative temporary differences for DAS LLC.	2.3			A1
Tosto	Cathy I.	CIT	Partner	12/14/2007	Discuss PTR status with M. Jones	0.2			A1
Zinger	Miriam R.	MRZ	Staff	12/14/2007	Substantive procedures related to UTF.	0.8			A1
Zinger	Miriam R.	MRZ	Staff	12/14/2007	Clearing review notes and follow-up on journal entry explanations related to LSC.	3.8			A1
Zinger	Miriam R.	MRZ	Staff	12/14/2007	DPSS-Clearing review notes related to Cuneo inventory observation procedures.	2.1			A1
Zinger	Miriam R.	MRZ	Staff	12/14/2007	E&S- Updating controls documentation for the walkthrough related to Fixed Assets additions.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	12/15/2007	AHG -Reviewed inventory compilation analysis for the four plants that E&Y has observed. Plants included Kettering, Sandusky, Saginaw and Needmore.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/15/2007	Powertrain - Reviewed inventory compilation analysis for the two plants that E&Y has observed. Plants included Rochester and the Milwaukee plant.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	12/16/2007	AHG - Reviewed inventory compilation analysis for the four plants that E&Y has observed. Plants included Kettering, Sandusky, Saginaw and Needmore	5.1			A1
Rothmund	Mario Valentin	MVR	Senior	12/16/2007	Powertrain -Reviewed inventory compilation analysis for the two plants that E&Y has observed. Plants included Rochester and the Milwaukee plant.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/17/2007	Correspondence with A. Krabill regarding Client Continuance Database.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/17/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	12/17/2007	Coordination of IA reports for S-1 filing.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	12/17/2007	Correspondence regarding E&Y move; develop floor plan accordingly.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/17/2007	Coordination of new pre-approvals obtained.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/17/2007	Work on independence procedures for filing of S-1.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/17/2007	Update e-Room for international deliverables received.	1.9			A1
Boehm	Michael J.	MJB	Manager	12/17/2007	Prepared correspondence to C. Failer regarding 2007 staffing template.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/17/2007	Discussion of LSC status and AP CAAT procedures with E. Marold and K. Horner.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/17/2007	Discussed Athens FAS 112 accrual with S. Sheckell, A. Brazier and B. Schaefer.	0.3			A1
Boehm	Michael J.	MJB	Manager	12/17/2007	DPSS - Reviewed clearing of Cuneo cycle count review notes and finalized accounting memos.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/17/2007	DPSS - Discussed interim substantive workpapers with S. Sheckell.	1.4			A1
Cash	Kevin L.	KLC	Partner	12/17/2007	Status Update conference call with J. Piazza and M. Zevvari	1.3			A1
Ciungu	Roxana M.	RMC	Staff	12/17/2007	Prepare email to K. Phelps in regards to HP back process.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/17/2007	Met with S. Pacella to discuss status of ITGC testing for different applications.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	12/17/2007	Testing of SAP sensitive periodic review.	2.4			A1
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Deferred taxes - Discussion with C. Smith regarding return of tax attribute workpapers to client	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Deferred taxes - correspondence with E. Hubbard re: tax attribute workpapers.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Draft correspondence to D. Kelley re: quarterly independence checklist	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Deferred taxes - review example summary for description of work performed around deferred tax items	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Deferred taxes - review workpaper support and formulate questions relating to the cumulative provision to return adjustment and cumulative deferred tax calculation.	1.2			A1
Horner	Kevin John	KJH	Senior	12/17/2007	Meeting with N. Miller and M. Boehm to discuss open items for Corporate procedures.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	12/17/2007	Pulled prior year consolidating schedules per M. Boehm.	0.4			A1
Horner	Kevin John	KJH	Senior	12/17/2007	Meeting with J. Nicol and M. Rothmund to discuss inventory observations testing strategy.	0.7			A1
Horner	Kevin John	KJH	Senior	12/17/2007	Meeting with N. Miller to discuss testing of KDAC joint venture.	0.8			A1
Horner	Kevin John	KJH	Senior	12/17/2007	Worked on testing of the union training fund accrual.	0.9			A1
Horner	Kevin John	KJH	Senior	12/17/2007	Completed detailed review of liabilities subject to compromise.	1.1			A1
Horner	Kevin John	KJH	Senior	12/17/2007	Meeting with D. Garwood and M. Zinger to answer follow-up questions for union training fund accrual testing.	1.2			A1
Horner	Kevin John	KJH	Senior	12/17/2007	Worked on testing documentation for the KDAC joint venture.	2.1			A1
Horner	Kevin John	KJH	Senior	12/17/2007	E&S Audit: completed review of the fixed asset walkthrough completed by M. Zinger.	0.9			A1
Kennedy	Gareth L.	GLK	Manager	12/17/2007	Actuarial review of workers' compensation liabilities	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/17/2007	Preparation of materials for EMEA status update meeting with M. Messina.	2.1			A1
Marold	Erick W.	EWM	Senior	12/17/2007	E&S Audit - Reviewed interim workpapers to verify that review notes were cleared and to identify any that remained open.	2.1			A1
Marold	Erick W.	EWM	Senior	12/17/2007	E&S Audit - Detail reviewed the fixed asset disposal testing.	2.9			A1
Miller	Nicholas S.	NSM	Manager	12/17/2007	Review of Derivatives and Cash workpapers.	3.4			A1
Miller	Nicholas S.	NSM	Manager	12/17/2007	Review of pre-approvals and independence information.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	12/17/2007	Discussed accrued supplemental compensation with E. Marold.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	12/17/2007	Documented accrued supplemental compensation testing.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	12/17/2007	Performed accrued supplemental comp testing.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	12/17/2007	Prepared international PowerPoint presentation for A. Krabill.	0.6			A1
Pacella	Shannon M.	SMP	Manager	12/17/2007	Prepare meeting materials for weekly IT Status Update meeting.	0.8			A1
Pacella	Shannon M.	SMP	Manager	12/17/2007	Provide feedback to R. Ciungu regarding test procedures, reviewing management's work, etc.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/17/2007	Attend Weekly IT Status Update Meeting with M. Zaveri, J. Piazza, K. Cash and B. Garvey.	1.8			A1
Pacella	Shannon M.	SMP	Manager	12/17/2007	Workpaper review in GAMx	1.9			A1
Pikos	Matthew C.	MCP	Senior	12/17/2007	Creating a memorandum to discuss the procedures performed to gain comfort with the direct labor and overhead balances in inventory at the Packard division.	0.7			A1
Ranney	Amber C.	ACR	Senior	12/17/2007	Detail reviewing the special attrition reserve account reconciliations.	2.2			A1
Rasmussen	Kyle M.	KMR	Staff	12/17/2007	Documenting Packard Plant 10 API	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/17/2007	AHG - Meeting with M. Klose to discuss open items related to inventory.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/17/2007	AHG - Cleared review notes related to inventory reserves	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/17/2007	Meeting with M. Kloss to walk through open items related to the Powertrain division	1.6			A1
Sheckell	Steven F.	SFS	Partner	12/17/2007	Status update meeting with T. Timko	0.9			A1
Sheckell	Steven F.	SFS	Partner	12/17/2007	Review tax status with team	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/17/2007	Rolled-forward debt confirm	0.5			A1
Simpson	Emma-Rose S.	ESS	Senior	12/17/2007	Set up meeting with M. Gunkleman	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/17/2007	Ran Hyperion reports to obtain support/explanations for variances	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/17/2007	Followed-up with various individuals for variance explanations	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/17/2007	Reviewed Regression for Copper and obtained historical data from nymex and lme	2.1			A1
Smith	Carolyn E.	CES	Staff	12/17/2007	TBBS - Meeting w/ M. Jones, and J. Hegelmann regarding open items, including cumulative deferred tax assets and PTR differences.	0.6			A1
Smith	Carolyn E.	CES	Staff	12/17/2007	TBBS - Tied out cumulative timing difference on PBC tax basis balance sheet.	2.9			A1
Tosto	Cathy I.	CIT	Partner	12/17/2007	Discuss PTR status with M. Jones	0.4			A1
Zinger	Miriam R.	MRZ	Staff	12/17/2007	Meeting with D. Garwood related to Union Training Funds	1.3			A1
Zinger	Miriam R.	MRZ	Staff	12/17/2007	Corporate- Journal Entry Testing	3.3			A1
Zinger	Miriam R.	MRZ	Staff	12/17/2007	E&S: Fixed asset update of walkthrough documentation and template in GAMx	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/18/2007	Correspondence regarding FTEE per S. Sheckell.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/18/2007	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/18/2007	Correspondence regarding E&Y move; modify floor plan accordingly.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	12/18/2007	Work on independence procedures for filing of S-1.	2.2			A1
Asher	Kevin F.	KFA	Partner	12/18/2007	Review of audit status on risk areas	2.7			A1
Boehm	Michael J.	MJB	Manager	12/18/2007	Review of interim substantive workpapers.	2.1			A1
Boehm	Michael J.	MJB	Manager	12/18/2007	DPSS - Reviewed E-Lead Q4 local accounting memo.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/18/2007	DPSS - E-Lead Q4 local accounting memo - discussed conclusions with A. Krabill.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/18/2007	Prepared materials for meeting with the European controller.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	12/18/2007	Meeting with K. Cash and S. Pacella to discuss status of testing.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	12/18/2007	Obtained new list of users and profiles to be removed as part of the segregation of duties review process.	1.3			A1
Craig	Tashawna N.	TNC	Staff	12/18/2007	Pulled Hyperion Data necessary to perform interim audit procedures for revenue and expense accounts	1.6			A1
Craig	Tashawna N.	TNC	Staff	12/18/2007	Performed Interim Audit procedures for revenue and expenses - Fluctuation Analytics for SG&A Accounts.	2.8			A1
Craig	Tashawna N.	TNC	Staff	12/18/2007	Powertrain - Met with M. Rothmund to discuss status of interim testing of Inventory Accounts.	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/18/2007	Powertrain - Performed interim audit procedures for Inventory accounts	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/18/2007	Powertrain - Performed interim audit procedures for Fixed Assets	2.2			A1
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Deferred taxes - contact E. Hubbard to discuss question on deferred tax items.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Deferred taxes - draft and send correspondence to E. Hubbard re: question related to deferred tax items for discussion and scheduling a time to meet.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Deferred taxes - review consolidated cumulative gross deferred workpaper file received from E. Hubbard.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Deferred taxes - create workpaper file for tax attributes	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Deferred taxes - update discussion with C. Tosto and M Jones.	0.7			A1
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Deferred taxes - work with M. Jones to tie out prior year deferred balance as reported in footnote to current year beginning balance.	0.9			A1
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Deferred taxes - meet with E. Hubbard and C. Smith to go through questions on deferred tax workpapers.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Deferred taxes - meet with M. Jones and C. Smith re: walk through supporting documentation for deferred tax items.	1.2			A1
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Deferred taxes - work on drafting summary of provision to return vs. tax basis balance sheet adjustments for long-term accounts receivable -other miscellaneous assets	1.3			A1
Henning	Jeffrey M.	JMH	Partner	12/18/2007	Debrief meeting with T. Timko and M. Messina re: BPO transition and SAP transition risk.	1.6			A1
Horner	Kevin John	KJH	Senior	12/18/2007	Meeting with N. Miller to discuss investments testing procedures.	0.6			A1
Horner	Kevin John	KJH	Senior	12/18/2007	Worked on corporate interim substantive audit procedures.	3.4			A1
Horner	Kevin John	KJH	Senior	12/18/2007	Worked on testing of the consolidated KDAC joint venture.	3.9			A1
Horner	Kevin John	KJH	Senior	12/18/2007	E&S Audit: meeting with E. Marold to discuss approach for documenting cycle count observations.	0.3			A1
Horner	Kevin John	KJH	Senior	12/18/2007	E&S Audit: meeting with M. Kearns and E. Marold to discuss testing for accounts on trial balance 281.	0.9			A1
Jones	Mathew S.	MSJ	Executive Director	12/18/2007	Meet with J. Hegelmann and C. Smith to discuss PTR/TBBS analysis and open issues.	0.8			A1
Jones	Mathew S.	MSJ	Executive Director	12/18/2007	Meet with J. Hegelmann to review status of PTR/TBBS analysis and update open item list for client.	1.2			A1
Kearns	Matthew R.	MRK	Manager	12/18/2007	AHG - Clearing interim audit review notes	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Manager	12/18/2007	Powertrain - Meeting with G. Halleck of Powertrain to discuss interim audit questions related to tooling	0.8			A1
Kearns	Matthew R.	MRK	Manager	12/18/2007	Powertrain - Reviewing interim inventory and tooling	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2007	Meeting with T. Timko, M. Messina, S. Sheckell, J. Henning and B. Welsh to discuss European BOP, SAP and other topics.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2007	Meeting with M. Messina, J. Henning, K. Cash, S. Pacella and B. Welsh to discuss the European SAP transition audit procedures.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2007	Meeting with B. Welsh and M. Messina to discuss the status of European statutory audits.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2007	Meeting with B. Welsh 2008 European audit plan.	1.1			A1
Marold	Erick W.	EWM	Senior	12/18/2007	Met with M. Zinger to review files provided to E&Y by Delphi and to discuss our testing approach to place reliance on Delphi's testing.	3.1			A1
Marold	Erick W.	EWM	Senior	12/18/2007	Reviewed Delphi's testing of Entity Level controls to ensure all entity level controls identified by E&Y as key were tested by management.	2.3			A1
Marold	Erick W.	EWM	Senior	12/18/2007	Drafted a memo discussing our 2007 audit approach related to Entity Level control testing.	3.4			A1
Miller	Nicholas S.	NSM	Manager	12/18/2007	Meeting with M. Gunkelman and E.R. Simpson to ensure that the debt confirmation process at year-end is in place.	0.6			A1
Miller	Nicholas S.	NSM	Manager	12/18/2007	Review of Derivatives and Cash workpapers.	2.9			A1
Miller	Nicholas S.	NSM	Manager	12/18/2007	Review of approach for auditing entity level controls.	1.3			A1
Miller	Nicholas S.	NSM	Manager	12/18/2007	Review of pre-approvals and independence information.	2.3			A1
Nicol	Jeremy M.	JMN	Staff	12/18/2007	Reviewed Key Employee Supplement.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	12/18/2007	Performed accrued supplemental compensation testing.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	12/18/2007	Documented accrued supplemental compensation testing.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	12/18/2007	Thermal-Corresponded with Thermal regarding year-end needs.	0.6			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/18/2007	Provide feedback to R. Ciungu regarding test procedures, reviewing management's work, etc.	0.9			A1
Pacella	Shannon M.	SMP	Manager	12/18/2007	Workpaper review in GAMx	1.9			A1
Pikos	Matthew C.	MCP	Senior	12/18/2007	Completing test of control procedures on the expenditure cycle of the Packard division of Delphi.	2.2			A1
Rasmussen	Kyle M.	KMR	Staff	12/18/2007	Procedures related to professional fees testing for corporate	0.9			A1
Rasmussen	Kyle M.	KMR	Staff	12/18/2007	Procedures related to derivatives for corporate.	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	12/18/2007	Documenting Packard Plant 10 API	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2007	AHG - Reviewed inventory cut-off	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2007	AHG - Prepared inventory turns analysis	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2007	Prepared AHG Inventory Analysis	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2007	Powertrain - Audited the Rochester Non-Productive Inventory Reserve, including documenting the statistical sampling methods of the plants	3.1			A1
Sheckell	Steven F.	SFS	Partner	12/18/2007	Review actual fee information with T. Timko.	0.9			A1
Sheckell	Steven F.	SFS	Partner	12/18/2007	Review DPSS workpapers	2.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/18/2007	Followed-up regarding open items and documents needed.	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	12/18/2007	Documented test of controls for Derivatives	3.3			A1
Simpson	Emma-Rose S.	ESS	Senior	12/18/2007	Documented substantive procedures for derivatives	3.6			A1
Smith	Carolyn E.	CES	Staff	12/18/2007	TBBS - Create summary for PTR account differences explaining procedure, conclusion, and purpose.	1.1			A1
Smith	Carolyn E.	CES	Staff	12/18/2007	TBBS - Tied out cumulative timing difference on PBC tax basis balance sheet for DAS LLC.	1.7			A1
Smith	Carolyn E.	CES	Staff	12/18/2007	TBBS - Reviewed workpaper and tied out balances related to attrition and accounts receivable.	2.4			A1
Smith	Jonah H.	JHS	Staff	12/18/2007	Actuarial Tech Check	1.3			A1
Tosto	Cathy I.	CIT	Partner	12/18/2007	Discussion with E&Y tax team on status of PTR work	0.3			A1
Tosto	Cathy I.	CIT	Partner	12/18/2007	Discussion with J. Hegelmann on PTR progress.	0.9			A1
Zinger	Miriam R.	MRZ	Staff	12/18/2007	Corporate: Journal entry review	3.5			A1
Boehm	Michael J.	MJB	Manager	12/19/2007	Review of interim substantive workpapers.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/19/2007	DPSS - Met with C. Anderson regarding Q4 accounting topics.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/19/2007	Discussed AP CAAT with E. Marold and R. Ciungu	0.9			A1
Craig	Tashawna N.	TNC	Staff	12/19/2007	Pulled Hyperion Data necessary to perform interim audit procedures for revenue and expense accounts	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/19/2007	Performed Interim Audit procedures for revenue and expenses - Fluctuation Analytics for Cost of Sales Accounts.	1.6			A1
Craig	Tashawna N.	TNC	Staff	12/19/2007	Performed Interim Audit procedures for revenue and expenses - Fluctuation Analytics for SG&A Accounts.	2.4			A1
Craig	Tashawna N.	TNC	Staff	12/19/2007	Powertrain - Met with M. Rothmund to discuss status of interim testing of Inventory Accounts.	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/19/2007	Powertrain - Performed interim audit procedures for Inventory accounts	2.2			A1
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred taxes - correspondence with E. Hubbard re: scheduling a time to meet.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred taxes - correspondence with M. Jones re: statu update.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred taxes - correspondence with M. Jones re: updated open items list	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred taxes - discussion with E. Hubbard regarding delivery of status update on audit of deferreds.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred taxes - discussion with C. Smith re: workpaper references, etc.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred taxes - review issue resolution agreement to understand book tax difference for attrition payments	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred taxes - review workpaper field TA-5, provided by the client, to obtain documentation supporting the absorption ration calculation	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred tax - tie out book balances shown on inventory workpapers to Hyperion balances	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred taxes - work with C. Smith re: answer questions on tax attribute times.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Deferred taxes - discussion with M. Jones and C. Smith team re: post client meeting recap status update on documentation.	1.2			A1
Horner	Kevin John	KJH	Senior	12/19/2007	Worked on determining differences between the union training fund account reconciliations and rollforwards. D. Garwood could not provide answers on differences we found during our detailed questions. As such additional time was needed.	2.1			A1
Horner	Kevin John	KJH	Senior	12/19/2007	Meeting with M. Boehm to discuss testing approach for the union training fund accrual.	0.3			A1
Horner	Kevin John	KJH	Senior	12/19/2007	Worked on corporate interim substantive audit procedures.	1.7			A1
Horner	Kevin John	KJH	Senior	12/19/2007	Worked on investments testing for corporate interim substantive audit.	1.7			A1
Horner	Kevin John	KJH	Senior	12/19/2007	E&S Audit: worked on documentation for cycle count observations for the Workstream inventory.	3.2			A1
Kearns	Matthew R.	MRK	Manager	12/19/2007	AHG - Clearing interim audit review notes.	2.3			A1
Kearns	Matthew R.	MRK	Manager	12/19/2007	AHG - Reviewing SOX testing performed by Delphi Mgmt.	3.4			A1
Kearns	Matthew R.	MRK	Manager	12/19/2007	Powertrain - Meeting with B. Hoeppner of Powertrain to discuss interim PBC list.	0.9			A1
Kearns	Matthew R.	MRK	Manager	12/19/2007	Powertrain - Meeting with M. Hatzfeld to discuss interim status.	1.6			A1
Kennedy	Gareth L.	GLK	Manager	12/19/2007	Actuarial review of workers' compensation liabilities	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2007	Meeting with M. Messina and B. Welsh to discuss meeting from earlier this week and action items.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2007	Attending Delphi controllers staff meeting.	2.2			A1
Marold	Erick W.	EWM	Senior	12/19/2007	ACS - Reconciled the 11/30 accounts payable transaction detail to each in-scope ledger.	3.1			A1
Marold	Erick W.	EWM	Senior	12/19/2007	Met with M. Zinger to discuss our testing approach of entity level controls related to those that we plan to place reliance on management's testing.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	12/19/2007	Performed key employee testing.	1.1			A1
Pacella	Shannon M.	SMP	Manager	12/19/2007	Provide feedback to R. Ciungu regarding test procedures, reviewing management's work, etc.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/19/2007	Workpaper review in GAMx	3.2			A1
Pikos	Matthew C.	MCP	Senior	12/19/2007	Creating a memorandum to discuss the procedures performed to gain comfort with the direct labor and overhead balances in inventory at the Packard division.	0.4			A1
Pikos	Matthew C.	MCP	Senior	12/19/2007	Completing test of control procedures surrounding the legacy inventory system at the Packard division.	2.2			A1
Rasmussen	Kyle M.	KMR	Staff	12/19/2007	Procedures related to Cash at corporate	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2007	AHG - Reviewed inventory costing for raw material for the Chassis plants	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2007	AHG - Reviewed costing of FG related to the chassis plants	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2007	AHG - Reviewed inventory cut-off	3.2			A1
Scheckell	Steven F.	SFS	Partner	12/19/2007	Presentation to controller's staff	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	12/19/2007	Documented updated support for testing of derivatives	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/19/2007	Met with R. Hoff to discuss cash settlements	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/19/2007	Met with D. Buriko re: exposure controls	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	12/19/2007	Reviewed Interest Expense Memo and discussed findings.	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	12/19/2007	Discussed Rev. and Exp. steps w/ staff and walked through DGL/SAP issues.	1.7			A1
Simpson	Emma-Rose S.	ESS	Senior	12/19/2007	Documented test of controls for Derivatives	3.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/19/2007	Pulled Hyperion reports for tax team	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/19/2007	Discussion with H. Aquino regarding responsibilities on Delphi.	0.5			A1
Smith	Carolyn E.	CES	Staff	12/19/2007	TBBS - Tied out cumulative timing difference on PBC tax basis balance sheet and reviewed PBC workpapers related to timing differences.	0.7			A1
Smith	Carolyn E.	CES	Staff	12/19/2007	TBBS - Tied out cumulative timing difference on PBC tax basis balance sheet for DAS LLC and created workpaper files.	2.9			A1
Zinger	Miriam R.	MRZ	Staff	12/19/2007	Entity Level Controls - Review and assembly of client documentation.	3.4			A1
Zinger	Miriam R.	MRZ	Staff	12/19/2007	Journal entry testing for various TB related to mandatory fraud procedures.	6.2			A1
Boehm	Michael J.	MJB	Manager	12/20/2007	Review of LSC interim workpapers.	2.3			A1
Boehm	Michael J.	MJB	Manager	12/20/2007	Discussed AP CAAT with E. Marold and R. Ciungu	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	12/20/2007	Performed Interim Audit procedures for revenue and expenses - Fluctuation Analytics and Investigative Procedures for Other Income Accounts.	1.2			A1
Craig	Tashawna N.	TNC	Staff	12/20/2007	Performed Interim Audit procedures for revenue and expenses - Fluctuation Analytics for SG&A Accounts.	1.2			A1
Craig	Tashawna N.	TNC	Staff	12/20/2007	Performed Interim Audit procedures for revenue and expenses - SAP to HYP mapping procedures.	2.2			A1
Craig	Tashawna N.	TNC	Staff	12/20/2007	Pulled Hyperion Data necessary to perform interim audit procedures for revenue and expense accounts	3.8			A1
Hegelmann	Julie Ann	JAH	Manager	12/20/2007	Deferred taxes - call with E. Hubbard re: coordinating meeting.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	12/20/2007	Deferred taxes - begin draft of summary memo for fixed assets cumulative TBBS vs. PTR analysis	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	12/20/2007	Deferred taxes - discussion with C. Tosto re: status update on audit of balances and ptr differences.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	12/20/2007	Deferred taxes - draft status update report for C. Tosto.	0.8			A1
Horner	Kevin John	KJH	Senior	12/20/2007	Meeting with M. Boehm to discuss resolution of open items for union training fund accrual testing.	0.4			A1
Horner	Kevin John	KJH	Senior	12/20/2007	Worked on corporate interim procedures for investments testing.	2.1			A1
Horner	Kevin John	KJH	Senior	12/20/2007	Worked on corporate interim substantive audit procedures.	2.1			A1
Horner	Kevin John	KJH	Senior	12/20/2007	Completed detail review of testing completed by M. Zinger for the union training fund accrual.	2.9			A1
Kennedy	Gareth L.	GLK	Manager	12/20/2007	Actuarial review of workers' compensation liabilities	3.8			A1
Marold	Erick W.	EWM	Senior	12/20/2007	ACS - Investigated differences between the ACS accounts payable balance and the balance recalculated by the E&Y CAAT.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/20/2007	ACS - Reviewed the prior-year ACS workpapers related to the accounts payable CAAT to determine which procedures should be performed as part of the 2007 audit.	2.6			A1
Marold	Erick W.	EWM	Senior	12/20/2007	ACS - Met with D. Brewer to extract accounts payable transaction data out of SAP.	2.7			A1
Miller	Nicholas S.	NSM	Manager	12/20/2007	Review of Derivatives and Cash workpapers.	3.7			A1
Miller	Nicholas S.	NSM	Manager	12/20/2007	Review of pre-approvals and independence information.	0.7			A1
Miller	Nicholas S.	NSM	Manager	12/20/2007	Meeting with R. Smithson to discuss the status of management's testing of the corporate trial balance.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	12/20/2007	Performed key employee testing.	2.4			A1
Pacella	Shannon M.	SMP	Manager	12/20/2007	Provide feedback to R. Ciungu regarding test procedures, reviewing management's work, etc.	1.3			A1
Pacella	Shannon M.	SMP	Manager	12/20/2007	Workpaper review in GAMx	3.4			A1
Rasmussen	Kyle M.	KMR	Staff	12/20/2007	Procedures related to professional fees testing for corporate	3.6			A1
Rasmussen	Kyle M.	KMR	Staff	12/20/2007	Procedures related to derivatives for corporate	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	12/20/2007	Procedures related to Cash at corporate	5.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Met with J. Volek re: Dase	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Met with M. Grace re: Deutsche statement	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Discussed Rev. and Exp. steps w/ staff and walked through DGL/SAP issues.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Discussed cash issues with staff and mgr.	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Met with J. Hudson re: Pooling and Confirms	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Prepared to meet with client regarding cash issues	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Documented test of controls for Derivatives	1.3			A1
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Provided guidance to staff regarding various cash and other treasury topics.	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Reviewed workbooks for derivatives	2.7			A1
Smith	Carolyn E.	CES	Staff	12/20/2007	TBBS - Prepare workpaper files for cumulative timing difference workpapers.	0.9			A1
Smith	Carolyn E.	CES	Staff	12/20/2007	TBBS - Tied out cumulative timing difference on PBC tax basis balance sheet for DAS LLC.	1.6			A1
Tosto	Cathy I.	CIT	Partner	12/20/2007	Discuss provision to return process status with J. Hegelmann and C. Smith.	1.9			A1
Zinger	Miriam R.	MRZ	Staff	12/20/2007	Meeting with E. Marold to discuss journal entry testing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Zinger	Miriam R.	MRZ	Staff	12/20/2007	Journal entry testing for mandatory fraud procedures.	5.0			A1
Zinger	Miriam R.	MRZ	Staff	12/20/2007	E&S- Fixed assets, clearing review notes for proper inclusion/exclusion of assets from each subledger.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/21/2007	Packaged files for move to new location	0.9			A1
Ciungu	Roxana M.	RMC	Staff	12/21/2007	Performed SOD periodic review validation.	2.1			A1
Craig	Tashawna N.	TNC	Staff	12/21/2007	Performed Interim Audit procedures for revenue and expenses - Fluctuation Analytics for SG&A Accounts.	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/21/2007	Pulled Hyperion Data necessary to perform interim audit procedures for revenue and expense accounts	1.4			A1
Craig	Tashawna N.	TNC	Staff	12/21/2007	Performed Interim Audit procedures for revenue and expenses - Fluctuation Analytics for Cost of Sales Accounts.	2.4			A1
Craig	Tashawna N.	TNC	Staff	12/21/2007	Preparation for relocation from Delphi D bldg to Delphi A bldg.	2.8			A1
Henning	Jeffrey M.	JMH	Partner	12/21/2007	Packard - Review of interim workpapers (investments, tooling, AR reserves)	3.9			A1
Horner	Kevin John	KJH	Senior	12/21/2007	Worked on investments testing for interim audit procedures.	3.7			A1
Horner	Kevin John	KJH	Senior	12/21/2007	E&S Audit: cleared review notes for accrued liabilities.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2007	Moving locations at Delphi.	1.7			A1
Marold	Erick W.	EWM	Senior	12/21/2007	ACS - Drafted a memo summarizing the results of our AP CAAT for transaction data from ACS and SAP.	2.1			A1
Marold	Erick W.	EWM	Senior	12/21/2007	Met with M. Bentley to go over our reperformance testing of Delphi's journal entry procedures.	1.4			A1
Marold	Erick W.	EWM	Senior	12/21/2007	E&S Audit - Call with C. Riedl to discuss the timing of our year-end procedures and discuss a control deficiency related to inventory.	1.7			A1
Marold	Erick W.	EWM	Senior	12/21/2007	Met with A. Krabill to discuss status of areas I'm responsible for completing.	2.2			A1
Miller	Nicholas S.	NSM	Manager	12/21/2007	Meeting with J. Heikila, S. Chiwele, D. Buriko and E.R. Simpson to discuss the interim audit procedures on derivatives and cash.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/21/2007	Review of Derivatives and Cash workpapers.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/21/2007	Review of Packard audit files with J. Henning.	3.2			A1
Pikos	Matthew C.	MCP	Senior	12/21/2007	Completing test of control procedures surrounding the legacy inventory system at the Packard division.	0.4			A1
Pikos	Matthew C.	MCP	Senior	12/21/2007	Meeting with C. Zerull to discuss our year end requests that will need to be obtained for the year end audit of the Packard division.	0.9			A1
Pikos	Matthew C.	MCP	Senior	12/21/2007	Creating a memorandum to discuss the procedures performed to gain comfort with the direct labor and overhead balances in inventory at the Packard division.	3.2			A1
Rasmussen	Kyle M.	KMR	Staff	12/21/2007	Procedures related to professional fees testing for corporate	0.9			A1
Rasmussen	Kyle M.	KMR	Staff	12/21/2007	Preparing for the move from the D building to B building	2.9			A1
Rasmussen	Kyle M.	KMR	Staff	12/21/2007	Procedures related to derivatives for corporate	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	12/21/2007	Procedures related to Cash at corporate	0.5			A1
Rothmund	Mario Valentin	MVR	Senior	12/21/2007	AHG - Attended a meeting with G. Anderson to discuss fluctuations in GM and inventory turns for TB181.	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	12/21/2007	Reviewed workprogram for sign-offs	0.3			A1
Simpson	Emma-Rose S.	ESS	Senior	12/21/2007	Held Treasury update meeting	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	12/21/2007	Planned work for first two weeks of January and obtained up to date on status of audit areas.	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	12/21/2007	Prepared for update meeting with Treasury	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	12/21/2007	Documented Derivative open items	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	12/21/2007	Packed workpapers for pending move to B Building	1.4			A1
Zinger	Miriam R.	MRZ	Staff	12/21/2007	Union Training fund- clearing review notes	1.9			A1
Zinger	Miriam R.	MRZ	Staff	12/21/2007	Journal entry testing for mandatory fraud procedures.	2.4			A1
Zinger	Miriam R.	MRZ	Staff	12/21/2007	E&S- Fixed assets, clearing review notes for proper inclusion/exclusion of assets from each subledger.	1.7			A1
Simpson	Emma-Rose S.	ESS	Senior	12/24/2007	Completed test of Controls for derivatives	3.8			A1
Simpson	Emma-Rose S.	ESS	Senior	12/24/2007	Worked on substantive procedures for derivatives	3.9			A1
Ranney	Amber C.	ACR	Senior	12/26/2007	Preparing the Tax PASSA for review.	2.1			A1
Ranney	Amber C.	ACR	Senior	12/26/2007	Dayton-Preparing a year-end client assistance request list.	0.3			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kennedy	Gareth L.	GLK	Manager	12/27/2007	Actuarial review of workers' compensation liabilities	1.2			A1
Ranney	Amber C.	ACR	Senior	12/27/2007	Working with Watson Wyatt to obtain a participant data confirmation.	0.5			A1
Ranney	Amber C.	ACR	Senior	12/27/2007	Following-up with the client on open items from our interim audit.	0.6			A1
Ranney	Amber C.	ACR	Senior	12/27/2007	Reviewing the Watson Wyatt draft data report and headcount reconciliation.	1.4			A1
Ranney	Amber C.	ACR	Senior	12/27/2007	Clearing review notes and updating documentation on participant data testing.	1.8			A1
Ranney	Amber C.	ACR	Senior	12/27/2007	Dayton-Preparing a year-end client assistance request list.	0.8			A1
Smith	Carolyn E.	CES	Staff	12/27/2007	TBBS - Prepare audit procedure memo related to cumulative DTA/DTL.	1.1			A1
Marold	Erick W.	EWM	Senior	12/28/2007	Organized workpapers for Delphi relocation.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/28/2007	Packing boxes for move to a new location on Delphi's campus.	1.1			A1
<b>A1 Project Total:</b>						<b>1,605.4</b>		<b>\$1,200,000</b>	
<b>Accounting Assistance - A2</b>									
<b>Corporate</b>									
Boehm	Michael J.	MJB	Manager	12/10/2007	Segments - Discussed segment tie-out procedures with S. Craig.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	12/10/2007	Segments - Review of segment restatement technical accounting memo.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	12/10/2007	Segments - Met with K. Langford and S. Craig to discuss segment audit support requirements and tie-out binder.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	12/10/2007	Segments - Met with B. Schaefer, K. Langford, G. Anderson and M. Hatzfeld to discuss segment restatement procedures, methodology, etc.	0.9	\$330	\$297	A2
Craig	Tashawna N.	TNC	Staff	12/10/2007	Met with K. Langford (AHG) and M. Boehm to discuss support provided for Segments Restatement adjustments	1.1	\$220	\$242	A2
Craig	Tashawna N.	TNC	Staff	12/10/2007	Segments - performed audit procedures for the restatement of the Segments footnote	3.4	\$220	\$748	A2
Boehm	Michael J.	MJB	Manager	12/11/2007	Segments - Provided guidance to S. Craig and J. Nicol regarding tie out of segment restatement workpapers.	2.3	\$330	\$759	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	12/11/2007	Segments - performed audit procedures for the restatement of the Segments footnote	8.7	\$220	\$1,914	A2
Nicol	Jeremy M.	JMN	Staff	12/11/2007	Performed Segment tie outs for prospectively restated financials.	7.4	\$220	\$1,628	A2
Boehm	Michael J.	MJB	Manager	12/12/2007	Segments - Met with B. Schaefer to discuss steering restatement adjustments and allied sales considerations.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	12/12/2007	Segments - Review of 2006 segment restatement workpapers.	2.7	\$330	\$891	A2
Nicol	Jeremy M.	JMN	Staff	12/12/2007	Performed segment tie-outs for prospective restatements.	0.7	\$220	\$154	A2
Boehm	Michael J.	MJB	Manager	12/13/2007	Segments - Met with B. Schaefer to discuss segment restatement 8-K.	0.4	\$330	\$132	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2007	Discussion with A. Brazier regarding segment restatement guidance and related SEC reporting.	0.6	\$470	\$282	A2
Boehm	Michael J.	MJB	Manager	12/14/2007	Segments - Discussions with K. Langford regarding segment disclosure model SG&A and Engineering adjustments.	0.3	\$330	\$99	A2
Bond	Jason C.	JCB	Staff	12/14/2007	Research regarding 8-Ks and Segments requested by M. Boehm.	2.4	\$140	\$336	A2
Craig	Tashawna N.	TNC	Staff	12/14/2007	Met with K. Langford (AHG) to discuss support provided for Segments Restatement adjustments.	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	12/14/2007	Segments - performed audit procedures for the restatement of the Segments footnote	3.2	\$220	\$704	A2
Bond	Jason C.	JCB	Staff	12/17/2007	Research regarding Pro Forma Segment Footnote requested by M. Boehm.	1.6	\$140	\$224	A2
Sheckell	Steven F.	SFS	Partner	12/17/2007	Research segment change disclosure requirements	1.6	\$575	\$920	A2
Sheckell	Steven F.	SFS	Partner	12/18/2007	Research segment change disclosure requirements	0.6	\$575	\$345	A2
Asher	Kevin F.	KFA	Partner	12/3/2007	Research related to SEC filing requirements in connection with the EPCA	3.8	\$770	\$2,926	A2
Asher	Kevin F.	KFA	Partner	12/4/2007	Research related to SEC filing requirements in connection with the EPCA	1.3	\$770	\$1,001	A2
Simpson	Jamie	JS	Senior Manager	12/3/2007	Preparation of Dayton Audit approach slides for GenPact training session.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	12/3/2007	Participation in Delphi's monthly Finance Client Council meeting.	1.8	\$470	\$846	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/4/2007	Conference call with J. Simpson, D. Fidler and GenPact India team participants to provide background and insight into our audit process.	0.9	\$470	\$423	A2
Simpson	Jamie	JS	Senior Manager	12/4/2007	Presentation to GenPact individuals and D. Fidler regarding E&Y overview.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	12/5/2007	Discussion with D. Unrue regarding audit procedures at GenPact related to Dayton receivables.	0.6	\$470	\$282	A2
Ranney	Amber C.	ACR	Senior	12/6/2007	BPO Transition-Preparing for visit to GenPact in India, Delphi's AR service provider.	0.7	\$300	\$210	A2
Simpson	Jamie	JS	Senior Manager	12/6/2007	Discussion with D. Bayles regarding audit procedures to perform at GenPact related to Dayton AR.	0.2	\$470	\$94	A2
Simpson	Jamie	JS	Senior Manager	12/7/2007	Meeting with A. Ranney and K. St. Romain to discuss GenPact audit plan for 2007.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	12/7/2007	Discussion with A. Ranney regarding GenPact audit plan for 2007.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	12/10/2007	Call with M. Gryc to discuss the BPO transition audit plan.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	12/10/2007	Conference call with B. Welsh to discuss BPO transition audit services.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	12/10/2007	Review of wave 1 audit procedures relating to the transfer of outsourcing services from Accenture to GenPact in Europe.	2.1	\$470	\$987	A2
Ranney	Amber C.	ACR	Senior	12/10/2007	BPO Transition-Preparing client request list in preparation of testing accounts receivable and contract admin at GenPact.	0.6	\$300	\$180	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2007	Call with M. Gryc to discuss the BOP transition audit plan.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2007	Preparation of wave 2 audit procedures for the BPO transfer to GenPact in Europe.	2.1	\$470	\$987	A2
Sheckell	Steven F.	SFS	Partner	12/11/2007	Discuss 2008 GenPact transition with G. Collins in Romania	0.8	\$575	\$460	A2
Ranney	Amber C.	ACR	Senior	12/13/2007	BPO Transition-Selecting samples and providing requests to client for testing of cash receipts at GenPact.	2.4	\$300	\$720	A2
Ranney	Amber C.	ACR	Senior	12/14/2007	BPO Transition-Preparing for visit to GenPact, India, Delphi's AR service provider.	2.1	\$300	\$630	A2
Simpson	Jamie	JS	Senior Manager	12/16/2007	Review of GenPact transition audit program.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/16/2007	Travel time to Hyderabad, India from Detroit, MI for year-end testing of GenPact AR and contract admin.	9.5	*\$235	\$2,233	A2
Krabill	Aaron J.	AJK	Senior Manager	12/17/2007	Meeting with B. Welsh to discuss the European BPO transition audit procedures presentation and other BPO transition related topics.	1.9	\$470	\$893	A2
Ranney	Amber C.	ACR	Senior	12/17/2007	BPO Transition-Travel time from Detroit, MI to Hyderabad, IN for visit to GenPact to test and walkthrough the AR, Mexico AP and Contract Admin processes.	16.0	*\$150	\$2,400	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2007	Meeting with M. Messina and B. Welsh to discuss details of the BPO audit transition audit procedures.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2007	Meeting to discuss BPO Transition Audit Procedures with M. Messina, J. Enzor, D. Bayles, S. Sheckell and B. Welsh.	1.6	\$470	\$752	A2
Ranney	Amber C.	ACR	Senior	12/18/2007	BPO Transition-Meeting with GenPact to discuss the Accounts Receivable processes transitioned from Delph to the service provider.	8.2	\$300	\$2,460	A2
Sheckell	Steven F.	SFS	Partner	12/18/2007	Review 2008 audit transition activities with M. Messina and J. Enzor.	1.4	\$575	\$805	A2
Simpson	Jamie	JS	Senior Manager	12/18/2007	Meeting at GenPact to discuss accounts receivable processes that moved from Dayton.	8.2	\$470	\$3,854	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2007	Conference call with B. Welsh and C. Martin to discuss the European ASC restructuring project and related BPO transition.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2007	Discussion with B. Welsh regarding the European ASC transition and related BPO transition procedures.	0.7	\$470	\$329	A2
Ranney	Amber C.	ACR	Senior	12/19/2007	BPO Transition-Meeting with GenPact to discuss the Contract Administration process that transferred from Delphi to the service provider.	8.1	\$300	\$2,430	A2
Simpson	Jamie	JS	Senior Manager	12/19/2007	Preparation of audit documentation for visit to GenPact and impact on 2007 audit.	1.4	\$470	\$658	A2
Simpson	Jamie	JS	Senior Manager	12/19/2007	Meetings at GenPact to discuss contract admin process and walkthrough.	5.7	\$470	\$2,679	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	12/20/2007	BPO Transition-Meeting with GenPact to discuss the Mexico Accounts Payable & Cash Disbursement processes that have transitioned from Delphi to the service provider.	2.8	\$300	\$840	A2
Ranney	Amber C.	ACR	Senior	12/20/2007	BPO Transition-Testing cash application controls at GenPact.	5.2	\$300	\$1,560	A2
Simpson	Jamie	JS	Senior Manager	12/20/2007	Meeting with GenPact, D. Bayles, K. St. Romain and A Ranney to discuss Accounts payable for Mexico transitioned to GenPact.	3.3	\$470	\$1,551	A2
Simpson	Jamie	JS	Senior Manager	12/20/2007	Review of documentation for GenPact AR testing.	3.9	\$470	\$1,833	A2
Simpson	Jamie	JS	Senior Manager	12/21/2007	Travel time from Hyderabad, India to Detroit, MI returning from GenPact for YE review of processes transitioned.	9.9	*\$235	\$2,327	A2
Ranney	Amber C.	ACR	Senior	12/22/2007	BPO Transition-Travel time from Hyderabad, India to Detroit, MI after visit to GenPact for testing of AR, Mexico AP and Contract Admin.	16.0	*\$150	\$2,400	A2
Ranney	Amber C.	ACR	Senior	12/26/2007	BPO Transition-Documenting accounts receivable walkthrough performed at GenPact.	2.4	\$300	\$720	A2
Abell Jr	Charles C.	CCA	Partner	12/3/2007	Call with C. Tosto and M. Jones regarding disc ops issues around valuation allowance and rate changes.	1.0	\$825	\$825	A2
Asher	Kevin F.	KFA	Partner	12/3/2007	Research related to discontinued operations reporting requirements	2.3	\$770	\$1,771	A2
Fitzpatrick	Michael J.	MJF	Partner	12/3/2007	Research related to discontinued opps.	1.1	\$825	\$908	A2
Jones	Mathew S.	MSJ	Executive Director	12/3/2007	Conference call with C. Tosto and C. Abel related to Disc Ops reporting issues for Tax	0.6	\$525	\$315	A2
Jones	Mathew S.	MSJ	Executive Director	12/3/2007	Discuss Disc Ops and tax basis balance sheet true-up with T. Tamer and C. Tosto and review KPMG memo on Disc Ops	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	12/3/2007	Meeting with M. Boehm to discuss the audit approach for discontinued operations.	0.6	\$470	\$282	A2
Sheckell	Steven F.	SFS	Partner	12/3/2007	Research accounting for discontinued operations	2.2	\$575	\$1,265	A2
Tosto	Cathy I.	CIT	Partner	12/3/2007	Call with C. Abell regarding disc ops issues around valuation allowance and rate changes.	0.6	\$575	\$345	A2
Asher	Kevin F.	KFA	Partner	12/4/2007	Research related to discontinued operations reporting requirements	1.1	\$770	\$847	A2
Boehm	Michael J.	MJB	Manager	12/4/2007	Coordination with B. Kukla and K. Gillespie to conduct discontinued operations research.	0.9	\$330	\$297	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	12/4/2007	Research accounting for discontinued operations	2.6	\$575	\$1,495	A2
Jones	Mathew S.	MSJ	Executive Director	12/5/2007	Core team deferred tax update meeting with Delphi Tax KPMG & E&Y	0.7	\$525	\$368	A2
Krabill	Aaron J.	AJK	Senior Manager	12/5/2007	Meeting with M. Jones and C. Tosto to discuss tax implications of discontinued operation presentation.	0.7	\$470	\$329	A2
Tosto	Cathy I.	CIT	Partner	12/5/2007	Discuss disc ops with M. Jones	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	12/5/2007	Discuss disc ops with A. Krabill and M. Jones	0.6	\$575	\$345	A2
Asher	Kevin F.	KFA	Partner	12/6/2007	Research related to discontinued operations accounting for the Interiors and Saginaw transactions.	2.9	\$770	\$2,233	A2
Boehm	Michael J.	MJB	Manager	12/6/2007	Discontinued Operations - Discussion with M. Hatzfeld, J. Henning, C. Tosto and M. Jones regarding tax treatment of proceed distribution	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	12/6/2007	Discontinued Operation - Research of restated 10-K's via Form 8-K for discontinued operations presentation and Regulation S-X.	2.3	\$330	\$759	A2
Henning	Jeffrey M.	JMH	Partner	12/6/2007	Research and evaluation of DO criteria and presentation matters relative to Saginaw division	1.5	\$575	\$863	A2
Jones	Mathew S.	MSJ	Executive Director	12/6/2007	Prepare summary of issues to consider related to Q4 Disc Ops (Interiors and Steering).	0.6	\$525	\$315	A2
Jones	Mathew S.	MSJ	Executive Director	12/6/2007	Meet with M. Hatzfeld and C. Tosto to discuss Disc Op transactions for Q4, deal structures, general accounting and related tax accounting implications.	1.6	\$525	\$840	A2
Jones	Mathew S.	MSJ	Executive Director	12/6/2007	Meet with T. Tamer, D. Berberich and C. Tosto regarding Steering transaction for purposes of identifying and addressing tax accounting issues	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	12/6/2007	Research accounting for discontinued operations	1.8	\$575	\$1,035	A2
Tosto	Cathy I.	CIT	Partner	12/6/2007	Discussion with T. Tamer and D. Berberich regarding disc ops.	1.8	\$575	\$1,035	A2
Tosto	Cathy I.	CIT	Partner	12/6/2007	Discussion regarding disc ops with E&Y audit team.	1.9	\$575	\$1,093	A2
Boehm	Michael J.	MJB	Manager	12/7/2007	Discussion of Disc Ops and Segment restatement timeline with N. Miller, M. Hatzfeld and S. Sheckell.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/7/2007	Coordination with B. Kukla and K. Gillespie to conduct discontinued operations research.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	12/7/2007	Discontinued Operations - Meeting with J. Williams, A. Brazier, B. Murray, S. Sheckell and A. Krabill to discuss pro forma requirements in S-1 and discontinued operations presentation.	2.1	\$330	\$693	A2
Fitzpatrick	Michael J.	MJF	Partner	12/7/2007	Research related to discontinued opps.	0.9	\$825	\$743	A2
Sheckell	Steven F.	SFS	Partner	12/7/2007	Research accounting for discontinued operations	2.4	\$575	\$1,380	A2
Henning	Jeffrey M.	JMH	Partner	12/8/2007	Review of Expedited Motion re: Saginaw Steering Sale	0.2	\$575	\$115	A2
Henning	Jeffrey M.	JMH	Partner	12/9/2007	Review of Expedited Motion re: Saginaw Steering Sale	1.3	\$575	\$748	A2
Asher	Kevin F.	KFA	Partner	12/10/2007	Review of the Discontinued Operations accounting for the Steering Segment	2.3	\$770	\$1,771	A2
Boehm	Michael J.	MJB	Manager	12/10/2007	Discussion with S. Sheckell and M. Hatzfeld regarding segment and discontinued operations disclosures.	1.2	\$330	\$396	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/10/2007	Review of FAS 109 guidance related to discontinued operations tax provision accounting for 2006 Interiors discontinued operations model.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/10/2007	Review of draft of Interiors discontinued operations model for 2006.	1.3	\$470	\$611	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/10/2007	Review of bankruptcy court approval documentation related to Interiors business sale, for purposes of analyzing asset held for sale trigger.	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	12/10/2007	Review held for sale criteria and contrast with Draft court motion	1.3	\$575	\$748	A2
Jones	Mathew S.	MSJ	Executive Director	12/10/2007	Review KPMG memo and related documents on Interiors DO analysis for discussion with T. Tamer.	0.6	\$525	\$315	A2
Jones	Mathew S.	MSJ	Executive Director	12/10/2007	Meet with T. Tamer and C. Tosto to discuss Disc Ops issues/observations related Interiors and related KPMG analysis and memo, Y/E information timing, Promotora adjustment, and other items.	1.7	\$525	\$893	A2
Sheckell	Steven F.	SFS	Partner	12/10/2007	Research discontinued operations presentations for registration statements	3.4	\$575	\$1,955	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Silicani	Bradley A.	BAS	Staff	12/10/2007	Accounting research regarding discontinued operations requested by M. Boehm.	0.5	\$140	\$70	A2
Tosto	Cathy I.	CIT	Partner	12/10/2007	Disc ops discussion with S. Sheckell related to steering.	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	12/10/2007	Review KPMG memos related to interiors transaction and prepare comments accordingly.	0.8	\$575	\$460	A2
Tosto	Cathy I.	CIT	Partner	12/10/2007	Review interior disc ops workpapers for 2006.	1.4	\$575	\$805	A2
Tosto	Cathy I.	CIT	Partner	12/10/2007	Meeting with T. Tamer to discuss DO and other reporting items.	2.1	\$575	\$1,208	A2
Asher	Kevin F.	KFA	Partner	12/11/2007	Review of the Discontinued Operations accounting for the Steering Segment	2.2	\$770	\$1,694	A2
Boehm	Michael J.	MJB	Manager	12/11/2007	Discussion with S. Sheckell and M. Hatzfeld regarding segment and discontinued operations disclosures.	0.7	\$330	\$231	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2007	Review of FAS 109 guidance related to discontinued operations tax provision accounting for 2006 Interiors discontinued operations model.	0.2	\$470	\$94	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2007	Review of draft of Interiors discontinued operations model for 2006.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2007	Discussion with M. Hatzfeld regarding 8-k to be filed relating to discontinued operations.	0.6	\$470	\$282	A2
Sheckell	Steven F.	SFS	Partner	12/11/2007	Research discontinued operations presentations for registration statements	0.6	\$575	\$345	A2
Smith	Carolyn E.	CES	Staff	12/11/2007	Disc. Ops - Tie out draft memo for interiors.	2.1	\$220	\$462	A2
Tosto	Cathy I.	CIT	Partner	12/11/2007	Review Steering purchase agreement and bankruptcy motion.	2.9	\$575	\$1,668	A2
Asher	Kevin F.	KFA	Partner	12/12/2007	Review of the Discontinued Operations accounting for the Steering Segment	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MJB	Manager	12/12/2007	Discussed discontinued operations procedures with M. Hatzfeld.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	12/12/2007	Met with M. Hatzfeld, M. Jones, and C. Tosto to discuss tax presentation for discontinued operations.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	12/12/2007	Review of Interiors model and meeting w/ M. Sandelich.	0.8	\$330	\$264	A2
Fitzpatrick	Michael J.	MJF	Partner	12/12/2007	Call with M. Hatzfeld, M. Jones, C. Tosto to discuss KPMG discontinued operations tax provision analysis for 2006, for the Interiors discontinued operations model.	0.9	\$825	\$743	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2007	Review of FAS 109 guidance related to discontinued operations tax provision accounting for 2006 Steering discontinued operations model.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2007	Conference call with J. Perkins (Steering) and M. Boehm for purposes of discussing Q4 accounting implications to discontinued operations trigger date.	0.8	\$470	\$376	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2007	Review of draft of Interiors discontinued operations model for 2006.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2007	Call with M. Fitzpatrick, M. Jones, C. Tosto to discuss KPMG discontinued operations tax provision analysis for 2006, for the Interiors discontinued operations model.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2007	Review of draft of Steering discontinued operations model for 2006.	1.3	\$470	\$611	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2007	Review of bankruptcy court approval documentation related to Steering business sale, for purposes of analyzing asset held for sale trigger.	2.1	\$470	\$987	A2
Jones	Mathew S.	MSJ	Executive Director	12/12/2007	Meet with S. Sheckell, C. Tosto and M. Hatzfeld to discuss Disc Ops disclosures and tax accounting treatment	0.4	\$525	\$210	A2
Jones	Mathew S.	MSJ	Executive Director	12/12/2007	Conference call with M. Fitzpatrick to confirm various tax accounting implications of Disc Ops.	0.4	\$525	\$210	A2
Jones	Mathew S.	MSJ	Executive Director	12/12/2007	Disc Ops - follow-up conversation with M. Hatzfeld.	0.3	\$525	\$158	A2
Jones	Mathew S.	MSJ	Executive Director	12/12/2007	Participate in core team deferred tax meeting with Delphi Tax, KPMG and E&Y to discuss Disc Ops, TBBS true-up, and proforma emergence statements.	1.1	\$525	\$578	A2
Krabill	Aaron J.	AJK	Senior Manager	12/12/2007	Meeting with T. Tamer, L. Fisher, N. McNamara, C. Tosto and M. Jones to discuss tax accounting discontinued operation and proforma questions.	1.3	\$470	\$611	A2
Sheckell	Steven F.	SFS	Partner	12/12/2007	Research discontinued operations presentations for registration statements	2.8	\$575	\$1,610	A2
Tosto	Cathy I.	CIT	Partner	12/12/2007	Review Steering purchase agreement and bankruptcy motion.	0.3	\$575	\$173	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	12/12/2007	Conference call with M. Fitzpatrick related to interiors DO reporting.	0.8	\$575	\$460	A2
Tosto	Cathy I.	CIT	Partner	12/12/2007	Discuss interiors DO with E&Y audit team.	0.8	\$575	\$460	A2
Tosto	Cathy I.	CIT	Partner	12/12/2007	Review KPMG and E&Y literature around interperiod allocation and DO reporting.	0.9	\$575	\$518	A2
Tosto	Cathy I.	CIT	Partner	12/12/2007	Participate in core team deferred tax meeting with Delphi Tax, KPMG and E&Y to discuss Disc Ops, TBBS true-up, and proforma emergence statements.	1.0	\$575	\$575	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2007	Review of FAS 109 guidance related to discontinued operations tax provision accounting for 2006 Steering discontinued operations model.	0.4	\$470	\$188	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2007	Review of draft of Steering discontinued operations model for 2006.	1.1	\$470	\$517	A2
Hegelmann	Julie Ann	JAH	Manager	12/13/2007	Disc Ops - review accounting memos prepared by Delphi Income Tax Accounting group for disc ops	0.3	\$330	\$99	A2
Hegelmann	Julie Ann	JAH	Manager	12/13/2007	Disc Ops - review disc ops workpapers supporting the accounting memo	0.3	\$330	\$99	A2
Sheckell	Steven F.	SFS	Partner	12/13/2007	Research discontinued operations presentations for registration statements	1.6	\$575	\$920	A2
Tosto	Cathy I.	CIT	Partner	12/13/2007	Follow-up on DO reporting issue with M. Fitzpatrick	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	12/13/2007	Discuss DO reporting with S. Herman in relation to similar client facts.	0.8	\$575	\$460	A2
Boehm	Michael J.	MJB	Manager	12/14/2007	Met with M. Hatzfeld and M. Sandelich to discuss discontinued operations procedures and audit timing.	1.1	\$330	\$363	A2
Boehm	Michael J.	MJB	Manager	12/14/2007	Met with M. Hatzfeld to discuss audit program and plan procedures for discontinued operations testing.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	12/14/2007	Discontinued Operations - Review of Interiors balance sheet and P&L adjustments.	1.4	\$330	\$462	A2
Fitzpatrick	Michael J.	MJF	Partner	12/14/2007	Discuss disc. Opps. valuation allowance questions with C. Tosto.	1.0	\$825	\$825	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/14/2007	Review of draft of Steering discontinued operations model for 2006.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2007	Discussion with M. Hatzfeld regarding 8-k to be filed relating to discontinued operations.	1.3	\$470	\$611	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	12/14/2007	Research discontinued operations presentations for registration statements	1.2	\$575	\$690	A2
Tosto	Cathy I.	CIT	Partner	12/14/2007	Discuss DO valuation allow questions with M. Fitzpatrick.	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	12/14/2007	Follow-up with E&Y audit team on DO.	0.4	\$575	\$230	A2
Boehm	Michael J.	MJB	Manager	12/17/2007	Met with M. Ramsey to assist in tie out and review of Interiors D.O. model	1.7	\$330	\$561	A2
Fitzpatrick	Michael J.	MJF	Partner	12/17/2007	Discuss DO with C. Tosto and S. Sheckell	0.3	\$825	\$248	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/17/2007	Review of company prepared analyses supporting FASI 144 financial charge associated with asset held for accounting on Steering business.	1.2	\$470	\$564	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Disc Ops - Prepare updated workpaper file for disc ops with revised workpapers received from T. Tamer.	0.8	\$330	\$264	A2
Ramsey	Melissa G.	MGR	Staff	12/17/2007	Testing clerical accuracy of the 2006 Balance Sheet and Income Statement	1.7	\$220	\$374	A2
Ramsey	Melissa G.	MGR	Staff	12/17/2007	2006 Balance Sheet and Income Statement tie out	2.9	\$220	\$638	A2
Ramsey	Melissa G.	MGR	Staff	12/17/2007	2006 Balance Sheet and Income Statement adjustment tie out	3.4	\$220	\$748	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Review updated KPMG memo on interiors transaction	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Discuss DO with M. Fitzpatrick and S. Sheckell	0.3	\$575	\$173	A2
Boehm	Michael J.	MJB	Manager	12/18/2007	Met with M. Sandelich and M. Ramsey to discuss discontinued operations presentation.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	12/18/2007	Reviewed Interiors D.O. models and related questions accumulated by M. Ramsey.	2.4	\$330	\$792	A2
Boehm	Michael J.	MJB	Manager	12/18/2007	Review of Interiors and Steering discontinued operations models.	3.2	\$330	\$1,056	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/18/2007	Review of company prepared analyses supporting FASI 144 financial charge associated with asset held for accounting on Steering business.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	12/18/2007	Review of Form 8-k draft re: discontinued operations/FAS 144 charge for Steering	1.1	\$575	\$633	A2
Nicol	Jeremy M.	JMN	Staff	12/18/2007	Obtained Interior to tie out discontinued operations support.	1.5	\$220	\$330	A2
Ramsey	Melissa G.	MGR	Staff	12/18/2007	2006 Balance Sheet and Income Statement adjustment tie out	0.4	\$220	\$88	A2

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Ramsey	Melissa G.	MGR	Staff	12/18/2007	2007 Balance Sheet and Income Statement adjustment tie out	1.9	\$220	\$418	A2
Ramsey	Melissa G.	MGR	Staff	12/18/2007	Testing clerical accuracy of the 2007 Balance Sheet and Income Statement	2.3	\$220	\$506	A2
Ramsey	Melissa G.	MGR	Staff	12/18/2007	2007 Balance Sheet and Income Statement tie out	3.4	\$220	\$748	A2
Tosto	Cathy I.	CIT	Partner	12/18/2007	Review steering DO memo and follow-up.	1.5	\$575	\$863	A2
Asher	Kevin F.	KFA	Partner	12/19/2007	Review of 8-K filing related to Steering	1.1	\$770	\$847	A2
Henning	Jeffrey M.	JMH	Partner	12/19/2007	Review of Saginaw held for sale loss computation and form 8-k disclosure drafts	0.9	\$575	\$518	A2
Marold	Erick W.	EWM	Senior	12/19/2007	Discontinued Operations - Obtained financial statement out of Hyperion to support adjustments to the Company's reported results.	2.3	\$300	\$690	A2
Nicol	Jeremy M.	JMN	Staff	12/19/2007	Steering-Performed steering discontinued operation tie out procedures.	3.7	\$220	\$814	A2
Nicol	Jeremy M.	JMN	Staff	12/19/2007	Steering-Documented steering discontinued operation tie out procedures.	3.8	\$220	\$836	A2
Smith	Carolyn E.	CES	Staff	12/19/2007	Disc Ops - Retied out updated workpapers related to Interiors.	1.4	\$220	\$308	A2
Boehm	Michael J.	MJB	Manager	12/20/2007	Met with M. Sandelich regarding discontinued operations models and Steering Q4 charge.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	12/20/2007	Analysis of discontinued operations model and review of interior model tie out.	3.4	\$330	\$1,122	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/20/2007	Review of company prepared analyses supporting FASI 144 financial charge associated with asset held for accounting on Steering business.	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	12/20/2007	Review of Saginaw held for sale loss computation and form 8-k disclosure drafts	0.8	\$575	\$460	A2
Jones	Mathew S.	MSJ	Executive Director	12/20/2007	Participate in Core Team deferred tax meeting to discuss Disc Ops, PTR/TBBS adjustment, etc with Delphi Tax, KPMG and E&Y.	1.1	\$525	\$578	A2
Nicol	Jeremy M.	JMN	Staff	12/20/2007	Steering-Performed steering discontinued operations tie out procedures.	2.9	\$220	\$638	A2
Smith	Carolyn E.	CES	Staff	12/20/2007	Disc Ops - Retied out updated workpapers related to Interiors.	1.1	\$220	\$242	A2
Tosto	Cathy I.	CIT	Partner	12/20/2007	Participate in Core Team deferred tax meeting to discuss Disc Ops, PTR/TBBS adjustment, etc with Delphi Tax, KPMG and E&Y.	1.1	\$575	\$633	A2
Henning	Jeffrey M.	JMH	Partner	12/21/2007	Review of Saginaw loss on sale computation and related support	2.0	\$575	\$1,150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jones	Mathew S.	MSJ	<b>Executive Director</b>	12/26/2007	Review revised Disc Ops tax expense schedules and technical tax accounting memos.	0.3	\$525	\$158	A2
Jones	Mathew S.	MSJ	<b>Executive Director</b>	12/26/2007	Prepare outline of Disc Ops memo and E&Y audit procedures and discuss with C. Smith accordingly.	1.2	\$525	\$630	A2
Smith	Carolyn E.	CES	<b>Staff</b>	12/26/2007	Disc Ops - Research related to valuation allowance in Poland.	0.8	\$220	\$176	A2
Smith	Carolyn E.	CES	<b>Staff</b>	12/26/2007	Disc Ops - Review updated PBD Memos.	0.9	\$220	\$198	A2
Smith	Carolyn E.	CES	<b>Staff</b>	12/26/2007	Disc Ops - Prepare audit procedure memo related to DO.	1.3	\$220	\$286	A2
Smith	Carolyn E.	CES	<b>Staff</b>	12/26/2007	Disc Ops - Interiors - Tied out 2006 rates by country to updated memo	1.6	\$220	\$352	A2
Smith	Carolyn E.	CES	<b>Staff</b>	12/26/2007	Disc Ops - Steering - Tied out 2006 rates by country to memo and PBC income statement	2.1	\$220	\$462	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	12/5/2007	Tax Workstream meeting with C. Tosto, L. Fisher, E. Hubbard, M. Lewis, N. McNamara, B. Murray, C. Plummer, T. Tamer, J. Williams and M. Jones.	1.2	\$470	\$564	A2
Tosto	Cathy I.	CIT	<b>Partner</b>	12/5/2007	Attend governance committee	0.9	\$575	\$518	A2
Henning	Jeffrey M.	JMH	<b>Partner</b>	12/6/2007	Packard - Review Promotora accounting matter, update review schedule accordingly.	0.9	\$575	\$518	A2
Henning	Jeffrey M.	JMH	<b>Partner</b>	12/7/2007	Packard - Review Promotora accounting matter, update review schedule	0.6	\$575	\$345	A2
Miller	Nicholas S.	NSM	<b>Manager</b>	12/7/2007	Meeting with M. Sandelich, and C. Zerull to go over the accounting adjustments for Promotora.	1.9	\$330	\$627	A2
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	12/10/2007	Discussion with C. Zerull (Packard Division) to discuss equity method accounting implications of Promotora remeasurement basis difference, pursuant to EITF 92-8.	0.5	\$470	\$235	A2
Henning	Jeffrey M.	JMH	<b>Partner</b>	12/10/2007	Packard - Review Promotora memo	0.6	\$575	\$345	A2
Jones	Mathew S.	MSJ	<b>Executive Director</b>	12/10/2007	Research and prepare analysis related to tax effect of Promotora adjustment for both Investee and Investor for discussion with E&Y Audit team.	1.6	\$525	\$840	A2
Marold	Erick W.	EWM	<b>Senior</b>	12/10/2007	Discussion with D. Brewer and the SAP competency center to resolve issues related to obtaining the accounts payable transaction detail.	2.3	\$300	\$690	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2007	Discussion with C. Zerull (Packard Division) to discuss equity method accounting implications of Promotora remeasurement basis difference, pursuant to EITF 92-8.	0.6	\$470	\$282	A2
Henning	Jeffrey M.	JMH	Partner	12/11/2007	Packard - Review Promotora memo	0.6	\$575	\$345	A2
Miller	Nicholas S.	NSM	Manager	12/11/2007	Packard - Completion of memo documenting the appropriate accounting for the Promotora joint venture.	1.6	\$330	\$528	A2
Simpson	Jamie	JS	Senior Manager	12/11/2007	Research regarding accounting for cancellation of RSU' under FAS 123R	1.3	\$470	\$611	A2
Miller	Nicholas S.	NSM	Manager	12/17/2007	Packard - Finalization of memo/documentation for the adjustment required to properly state the Promotora investment.	2.1	\$330	\$693	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Review email and attachments related to int'l dividend and restructuring plan.	0.6	\$575	\$345	A2
Henning	Jeffrey M.	JMH	Partner	12/18/2007	Packard - Discussion of Promotora accounting entry	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2007	Conference call with G. Collins and N. Miller to discuss Romanian additional audit procedures relating to Packard inventory issues in Europe.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2007	Conference call with S. McSweeney, J. Henning, B. Welsh and N. Miller to discuss Slovakia additional audit procedures relating to Packard inventory issues in Europe.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	12/5/2007	Discussion with B. Schaefer and S. Sheckell regarding OPEB benefit guarantee accounting.	0.8	\$470	\$376	A2
Ranney	Amber C.	ACR	Senior	12/10/2007	Detail reviewing participant data testing over attrition reserves.	2.1	\$300	\$630	A2
Simpson	Jamie	JS	Senior Manager	12/11/2007	Review of accounting for OPEB benefit guarantee participants.	0.7	\$470	\$329	A2
Pochmara	Rose Christine	RCP	Staff	12/13/2007	Guidance from A. Ranney to go over attrition reconciliations and support.	0.8	\$140	\$112	A2
Pochmara	Rose Christine	RCP	Staff	12/13/2007	Set up lead sheet for all attrition, buydown, and buyout liability accounts in order to investigate large or unusual items. Investigated these items and obtained supporting documentation for each. Documented my results.	6.1	\$140	\$854	A2
Pochmara	Rose Christine	RCP	Staff	12/14/2007	Guidance from A. Ranney to go over attrition reconciliations and support.	0.3	\$140	\$42	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	12/14/2007	Documented my workpapers for Attrition Reserves.	1.6	\$140	\$224	A2
Pochmara	Rose Christine	RCP	Staff	12/14/2007	Traced attrition payment detail to participants to ensure the accuracy of the balance.	1.8	\$140	\$252	A2
Pochmara	Rose Christine	RCP	Staff	12/14/2007	Performed attrition reserve worksteps in GAMx. (Traced payments made to attrition program participant to account activity to validate the balance).	2.6	\$140	\$364	A2
Simpson	Jamie	JS	Senior Manager	12/14/2007	Discussion with A. Ranney regarding participant data testing results for attrition selections.	0.7	\$470	\$329	A2
Jones	Mathew S.	MSJ	Executive Director	12/6/2007	Preparation of pro forma financial statements with impact of emergence.	0.6	\$525	\$315	A2
Krabill	Aaron J.	AJK	Senior Manager	12/7/2007	Meeting with J. Williams, B. Murray, A. Brazier, B. Schafer, E. Clauson, S. Sheckell and M. Boehm to discuss the pro-forma requirements in the Company's S-1 filing.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	12/7/2007	Research relating to S-1 pro-forma requirement and presentation for upcoming meeting.	1.7	\$470	\$799	A2
Rasmussen	Kyle M.	KMR	Staff	12/7/2007	Researching company filings related to S-1 disclosures	1.1	\$140	\$154	A2
Boehm	Michael J.	MJB	Manager	12/10/2007	S-1 - Coordination of post report review procedures in conjunction with S-1 filing.	0.9	\$330	\$297	A2
Rasmussen	Kyle M.	KMR	Staff	12/10/2007	Researching company filings related to S-1 disclosures for corporate	1.3	\$140	\$182	A2
Asher	Kevin F.	KFA	Partner	12/11/2007	Review of procedures related to the issuance of consent related to Form S-1	1.1	\$770	\$847	A2
Boehm	Michael J.	MJB	Manager	12/11/2007	S-1 - Review of post-report procedures required for S-1 issuance.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	12/11/2007	S-1 - Coordination of post report review procedures in conjunction with S-1 filing.	1.1	\$330	\$363	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2007	Research relating to regulation S-X proforma for the S-1 to be filed to register rights and warrants upon emergence.	1.1	\$470	\$517	A2
Rasmussen	Kyle M.	KMR	Staff	12/11/2007	Researching company filings related to S-1 disclosures for corporate	2.9	\$140	\$406	A2
Boehm	Michael J.	MJB	Manager	12/12/2007	S-1 - Coordination with researcher of the day related to 8-K pro forma segment disclosure.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	12/12/2007	S-1 - Review of post-report procedures required for S-1 issuance.	0.4	\$330	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/12/2007	Research relating to regulation S-X proforma for the S-1 to be filed to register rights and warrants upon emergence.	3.4	\$470	\$1,598	A2
Sheckell	Steven F.	SFS	Partner	12/12/2007	Review S-1 Registration Statement	1.1	\$575	\$633	A2
Asher	Kevin F.	KFA	Partner	12/13/2007	Review of procedures related to the issuance of consent related to Form S-1	1.1	\$770	\$847	A2
Boehm	Michael J.	MJB	Manager	12/13/2007	S-1 - Coordination with researcher of the day related to 8-K pro forma segment disclosure.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	12/13/2007	Meeting led by J. Williams with S. Sheckell and A. Krabill to discuss S-1 pro forma disclosures.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	12/13/2007	Discussions with A. Krabill regarding S-1 filing and required consent, rep letter and letter to D&T.	0.9	\$330	\$297	A2
Hegelmann	Julie Ann	JAH	Manager	12/13/2007	Work with E R. Simpson, M. Jones and C. Smith re: retrieving account balances from Hyperion system for 2006 balances to verify starting point for cumulative deferred analysis for S-1	0.7	\$330	\$231	A2
Hegelmann	Julie Ann	JAH	Manager	12/13/2007	Work with M. Jones and C. Smith re: understanding workpaper support for fixed assets for deferred balance review for S-1 review	1.1	\$330	\$363	A2
Hegelmann	Julie Ann	JAH	Manager	12/13/2007	Discussion with M. Jones and C. Smith re: fixed assets calculation and allocation of ptr adjustments by year to determine if any adjustment was for a year prior to valuation allowance for the S-1 filing	1.7	\$330	\$561	A2
Jones	Mathew S.	MSJ	Executive Director	12/13/2007	Meet with J. Hegelmann and C. Smith to review certain TBBS adjustments selected for S-1 filing	1.8	\$525	\$945	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2007	Meeting with J. Williams, B. Murray, B. Schafer, S. Sheckell and M. Boehm to discuss S-1 pro-forma adjustments and presentation.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2007	Review of the letter of representation and letter to D&T relating to the S-1 registration statement.	1.6	\$470	\$752	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2007	Review of the latest version of the S-1 registration statement.	2.4	\$470	\$1,128	A2
Sheckell	Steven F.	SFS	Partner	12/13/2007	Review post report review package for S-1	1.6	\$575	\$920	A2
Sheckell	Steven F.	SFS	Partner	12/13/2007	Review pro forma adjustments for S-1 filing	1.4	\$575	\$805	A2
Simpson	Emma-Rose S.	ESS	Senior	12/13/2007	S-1 - Prepared analytical reviews	3.8	\$250	\$950	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	12/13/2007	Tied out TBBS for each Delphi entity to summary sheet (starting point of deferred review for S-1 filing)	2.1	\$220	\$462	A2
Tosto	Cathy I.	CIT	Partner	12/13/2007	Discuss pro forma presentation with T. Tamer	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	12/13/2007	Discuss pro forma statement requirements with H. Tucker	0.4	\$575	\$230	A2
Asher	Kevin F.	KFA	Partner	12/14/2007	Review of procedures related to the issuance of consent related to Form S-1	2.2	\$770	\$1,694	A2
Boehm	Michael J.	MJB	Manager	12/14/2007	Discussions with A. Krabill regarding S-1 filing and required consent, rep letter and letter to D&T.	0.7	\$330	\$231	A2
Hegelmann	Julie Ann	JAH	Manager	12/14/2007	Meet with C. Smith and S. Vasicek to discuss the workpaper support for deferred tax related to fixed assets for S-1 analysis	1.3	\$330	\$429	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2007	Preparation of our consent for the S-1 registration statement.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2007	Research relating to regulation S-X proforma for the S-1 to be filed to register rights and warrants upon emergence.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2007	Review of the latest version of the S-1 registration statement.	2.6	\$470	\$1,222	A2
Miller	Nicholas S.	NSM	Manager	12/14/2007	Completion of required independence procedures before the filing of the S-1.	1.9	\$330	\$627	A2
Simpson	Emma-Rose S.	ESS	Senior	12/14/2007	S-1 - Prepared analytical reviews	4.2	\$250	\$1,050	A2
Tosto	Cathy I.	CIT	Partner	12/14/2007	Discuss pro forma reporting with M. Jones	0.4	\$575	\$230	A2
Asher	Kevin F.	KFA	Partner	12/16/2007	Review of the December Form S-1 amendment 1 document	3.8	\$770	\$2,926	A2
Asher	Kevin F.	KFA	Partner	12/17/2007	Review of form S-1 pro-forma disclosure requirements	3.1	\$770	\$2,387	A2
Asher	Kevin F.	KFA	Partner	12/17/2007	Review of the December Form S-1 amendment 1 document	3.3	\$770	\$2,541	A2
Boehm	Michael J.	MJB	Manager	12/17/2007	Met with A. Kulikowski and A. Krabill to discuss modifications to S-1 filing.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	12/17/2007	Discussed S-1 pro forma filings with S. Sheckell and B. Schaefer.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	12/17/2007	Accumulation of post-report review procedure documentation, transmittal letters, consents and rep letters to D&T in conjunction with S-1 filing.	2.6	\$330	\$858	A2
Fitzpatrick	Michael J.	MJF	Partner	12/17/2007	Review of the latest draft of amendment to the S-1 registration statement.	1.2	\$825	\$990	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fitzpatrick	Michael J.	MJF	Partner	12/17/2007	Discuss pro forma requirements with S. Sheckell and C. Tosto.	0.7	\$825	\$578	A2
Fitzpatrick	Michael J.	MJF	Partner	12/17/2007	Discussion with A. Krabill regarding review of Amendment 1 to the S-1 registration statement.	1.1	\$825	\$908	A2
Fitzpatrick	Michael J.	MJF	Partner	12/17/2007	Meeting with K. Asher, S. Sheckell and A. Krabill to discuss Amendment 1 to the S-1 to be filed with the SEC and pro-forma financial statements for the registration statement.	2.4	\$825	\$1,980	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Contact E. Hubbard re: questions of fixed asset cumulative deferred balance documentation.	0.1	\$330	\$33	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Discussion with C. Smith to determine source of the workpaper documentation accumulated and support for S-1 deferred analysis	0.2	\$330	\$66	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Discussion with M. Jones re: expectations for documentation and recording findings to support S-1	0.2	\$330	\$66	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Discussion with E.R. Simpson re: variance analysis findings for deferred tax assets and liabilities fluctuations for S-1	0.2	\$330	\$66	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Discussion with E. Hubbard re: clarification on variance analysis explanation for S-1.	0.2	\$330	\$66	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Review attrition workpaper support to understand calculation of cumulative provision to return and cumulative deferred tax amount and formulate questions for client regarding allocation of adjustments by year for S-1 analysis	0.4	\$330	\$132	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Review supporting workpapers and formulate questions for Delphi income tax accounting staff for explanation of the fixed asset cumulative provision to return adjustment, allocation of adjustment by year and deferred tax balance.	0.4	\$330	\$132	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Work with C. Smith to walk through client prepared workpaper support for goodwill cumulative provision to return and deferred tax adjustment and formula questions on the support of the ptr allocation by year for S-1 filing	0.8	\$330	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Review 2003 - 2006 tax return schedule m-1/M-1 to obtain book/tax depreciation adjustment for each year to tie out cumulative deferred amount for fixed assets for distinguishing by year for the S-1 filing	0.8	\$330	\$264	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Meet with E. Hubbard to go through fixed asset detail and obtain copies of tax return schedule M-1 or M-3 for tax years 2003 - 2005 to aid in tie-out of temps by year for S-1	1.1	\$330	\$363	A2
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Review workpaper support and formulate questions on provided by client to understand calculation of deferreds for long-term accounts receivable (timing of book entries in support of year breakout for S-1	1.3	\$330	\$429	A2
Jones	Mathew S.	MSJ	Executive Director	12/17/2007	Work on TBBS review for certain book/tax differences for S-1 filing	0.7	\$525	\$368	A2
Jones	Mathew S.	MSJ	Executive Director	12/17/2007	Meet with S. Sheckell, M. Fitzpatrick and C. Tosto to discuss Proforma requirements for tax.	0.8	\$525	\$420	A2
Krabill	Aaron J.	AJK	Senior Manager	12/17/2007	Discussion of edits to Amendment 1 to the S-1 with A. Kulikowski and M. Boehm.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	12/17/2007	Discussion with M. Fitzpatrick regarding his review of Amendment 1 to the S-1 registration statement.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	12/17/2007	Review and edits to the consent for Amendment 1 to the S-1 registration statement.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	12/17/2007	Review of the latest version of Amendment 1 to the S-1 registration statement and review of related post report review procedures.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	12/17/2007	Meeting with M. Fitzpatrick, K. Asher and S. Sheckell to discuss Amendment 1 to the S-1 to be filed with the SEC and pro-forma financial statements for the registration statement.	2.4	\$470	\$1,128	A2
Sheckell	Steven F.	SFS	Partner	12/17/2007	Research pro forma requirements for S-1.	1.2	\$575	\$690	A2
Sheckell	Steven F.	SFS	Partner	12/17/2007	Review post-report review procedures for consent	1.8	\$575	\$1,035	A2
Simpson	Emma-Rose S.	ESS	Senior	12/17/2007	Prepared tax schedule to supplement S1 analytic	0.7	\$250	\$175	A2
Simpson	Emma-Rose S.	ESS	Senior	12/17/2007	Followed-up on open items and review notes for S-1 filing analytics.	4.1	\$250	\$1,025	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	12/17/2007	Meeting w/ E. Hubbard and J. Hegelmann regarding open items, including fixed assets, inventory, attrition and goodwill (key items selected for deferred tax analysis for S-1 filing)	1.1	\$220	\$242	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Discuss fresh start proforma APB 23 issue with M. Fitzpatrick.	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Discussion with Delphi team on proforma requirements for fresh start.	1.7	\$575	\$978	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Review tax language for S-1	0.8	\$575	\$460	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Call with T. Tamer related to pro forma	0.3	\$575	\$173	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Review oc and icbs pro forma disclosures	0.4	\$575	\$230	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Discuss pro forma requirements with S. Sheckell and M Fitzpatrick.	0.7	\$575	\$403	A2
Tosto	Cathy I.	CIT	Partner	12/17/2007	Discussion with S. Sheckell and D. Kelley around pro forma statement requirements and impact of int'l restructuring	1.4	\$575	\$805	A2
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Work with M. Jones on the fixed assets, goodwill and inventories provision to return differences and support adjustments allocation to each year for the S-1	1.3	\$330	\$429	A2
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Draft list of questions to send to E. Hubbard to understand workpaper support for ptr adjustments by year for S-1 allocation	1.3	\$330	\$429	A2
Hegelmann	Julie Ann	JAH	Manager	12/18/2007	Review workpaper documentation for DTI in attempts to tie-out goodwill provision to return differences and deferred balance amounts for S-1	1.6	\$330	\$528	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2007	Review of pro-forma examples and the Company's draft pro-formas for the Company's S-1 filing to be made.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2007	Documentation relating to Amendment 1 S-1 filing.	0.8	\$470	\$376	A2
Sheckell	Steven F.	SFS	Partner	12/18/2007	Review post-report review procedures for consent	1.6	\$575	\$920	A2
Smith	Carolyn E.	CES	Staff	12/18/2007	Meeting w/ E. Hubbard and J. Hegelmann regarding open items, including fixed assets, inventory and DTI goodwill (key items selected for deferred tax analysis for S-1 filing)	1.6	\$220	\$352	A2
Tosto	Cathy I.	CIT	Partner	12/18/2007	Meeting with S. Sheckell and A. Krabill to discuss the pro forma requirements	0.4	\$575	\$230	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	12/18/2007	Discussion with T. Tamer related to deferred tax analysis for pro forma	0.9	\$575	\$518	A2
Tosto	Cathy I.	CIT	Partner	12/18/2007	Pro forma statements - review 382 model and 12/31/06 deferreds to rough out emergence deferreds	1.1	\$575	\$633	A2
Ericson	Molly	ME	Manager	12/19/2007	Call with C. Tosto, R. Ward, D. Kelley, and M. Mukhtar regarding pro forma information (modeling) needed for S-1 registration statement.	0.9	\$330	\$297	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Review correspondence received from E. Hubbard re: attrition payment questions for S-1 adjustment analysis	0.1	\$330	\$33	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Call with E. Hubbard re: question related to SOPA 43 documentation received re: goodwill and fixed assets pt adjustments and allocations by year S-1	0.1	\$330	\$33	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Draft correspondence to KPMG at the request of E. Hubbard re: status update on tax basis balance sheet to PTR analysis for workflow	0.2	\$330	\$66	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Work with E.R. Simpson to review trial balance, divisions and account numbers as listed in Hyperion as support for an explanation received by E. Hubbard to support a ptr adjustment by years for S-1.	0.2	\$330	\$66	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Discussion with M. Kearns re: confirmation of trial balance and account number detail for SOPA 43 explanation for goodwill and fixed assets for S-1 deferred tax analysis	0.3	\$330	\$99	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Update open items/questions for client with responses from meeting and additional information needed for S-1 deferred tax analysis	0.6	\$330	\$198	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Additional review of goodwill workpapers and formulate questions for client related to ptr by year for S-1	0.8	\$330	\$264	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Update open items list delivered to E. Hubbard on 12/18 for status and items still outstanding for S-1 deferred tax analysis	0.8	\$330	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Work on documenting workpapers for special attrition program deferreds relating to timing of temps and allocation of adjustments by year for S-1	0.9	\$330	\$297	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Work on documentation for tie out of deferred tax walk to prior year footnote workpapers as starting point for deferred tax basis balance sheet for S-1 analysis	1.1	\$330	\$363	A2
Hegelmann	Julie Ann	JAH	Manager	12/19/2007	Meet with E. Hubbard, M. Jones, and C. Smith to discuss questions on documentation provided supporting prt adjustments for allocation by year for S-1	1.9	\$330	\$627	A2
Jones	Mathew S.	MSJ	Executive Director	12/19/2007	Review status of PTR/TBBS review for S-1 filing with J. Hegelmann and C. Smith and provide update to KPMG for Workstream.	0.4	\$525	\$210	A2
Jones	Mathew S.	MSJ	Executive Director	12/19/2007	Meet with E.Hubbard, J. Hegelmann and C. Smith on open items related to PTR/TBBS for S-1 filing	0.8	\$525	\$420	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2007	Documentation relating to Amendment 1 S-1 filing.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2007	Review of pro-forma examples and the Company's draft pro-formas for the Company's S-1 filing to be made.	0.9	\$470	\$423	A2
Mukhtar	Mark J.	MJM	Partner	12/19/2007	Conf Call with C. Tosto, D. Kelley, and R. Ward to discuss tax requirements for pro forma financial statements.	1.0	\$575	\$575	A2
Smith	Carolyn E.	CES	Staff	12/19/2007	Meeting w/ M. Jones and J. Hegelmann regarding open items, including cumulative deferred tax assets and allocation PTR differences for S-1	1.1	\$220	\$242	A2
Smith	Carolyn E.	CES	Staff	12/19/2007	Meeting w/ L. Hubbard, S. Vasicek, M. Jones, and J. Hegelmann regarding open items, including fixed assets and goodwill ptr allocation by year and PwC status on updated workpapers for S-1.	2.1	\$220	\$462	A2
Smith	Carolyn E.	CES	Staff	12/19/2007	Tied out balances related to goodwill and fixed assets and read related conclusion memos (key items selected for deferred tax analysis for S-1 filing)	2.4	\$220	\$528	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	<b>Partner</b>	12/19/2007	Call with D. Kelly, R. Ward, and M. Ericson to discuss tax requirements for pro forma financial statements.	0.9	\$575	\$518	A2
Ward	Richard D.	RDW	<b>Executive Director</b>	12/19/2007	Call with D. Kelly, C. Tosto and M. Ericson to discuss tax requirements for pro forma financial statements.	1.0	\$525	\$525	A2
Hegelmann	Julie Ann	JAH	<b>Manager</b>	12/20/2007	Review prior year workpaper file for deferreds to find explanation on fixed asset differences (temps by year fo S-1)	0.3	\$330	\$99	A2
Hegelmann	Julie Ann	JAH	<b>Manager</b>	12/20/2007	Review accounting for special attrition programs memo as part of workpaper support provided for attrition to support allocation of ptr by year for S-1	0.4	\$330	\$132	A2
Hegelmann	Julie Ann	JAH	<b>Manager</b>	12/20/2007	Discussion with C. Tosto re: recap of meeting with tax staff and additional questions on S-1 analysis workpapers	0.4	\$330	\$132	A2
Hegelmann	Julie Ann	JAH	<b>Manager</b>	12/20/2007	Work on drafting PTR/TBBS summary conclusion memo for goodwill to support allocation of ptr by year for S-1 filing	1.2	\$330	\$396	A2
Hegelmann	Julie Ann	JAH	<b>Manager</b>	12/20/2007	Meet with L. Matthes and S. Vaseick to discuss fixed assets and inventory timing differences on workpapers to support S-1 deferreds (additional explanation and support was needed for the tax staff).	1.9	\$330	\$627	A2
Smith	Carolyn E.	CES	<b>Staff</b>	12/20/2007	Pivot Table for Tax Basis Balance Sheet at 12/31/2006 for S-1 filing	2.1	\$220	\$462	A2
Ericson	Molly	ME	<b>Manager</b>	12/21/2007	Call with Company, Skadden to regarding pro forma disclosure for S-1 statement.	0.4	\$330	\$132	A2
Jones	Mathew S.	MSJ	<b>Executive Director</b>	12/21/2007	Meet with E. Hubbard and J. Hegelmann to discuss fixed asset and goodwill PTR/TBBS adjustments (key items selected for review as part of S-1 filing)	0.7	\$525	\$368	A2
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	12/21/2007	Documentation relating to Amendment 1 S-1 filing.	1.8	\$470	\$846	A2
Smith	Carolyn E.	CES	<b>Staff</b>	12/21/2007	Meeting w/ E. Hubbard, S. Vasicek, M. Jones, and J. Hegelmann regarding open items, including fixed assets and goodwill (key items selected for review for S-1 filing).	2.1	\$220	\$462	A2
Tosto	Cathy I.	CIT	<b>Partner</b>	12/21/2007	Follow-up discussion with T. Tamer related to pro forma.	0.4	\$575	\$230	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	12/27/2007	Met w/ J. Hegelmann and M. Jones regarding fixed assets (key item selected for detail review for S-1 filing)	0.4	\$220	\$88	A2
Jones	Mathew S.	MSJ	Executive Director	12/3/2007	Conference call with E&Y Germany as a follow-up to Dry Run project and items remaining open necessary to complete year-end review	0.5	\$525	\$263	A2
Fitzpatrick	Michael J.	MJF	Partner	12/11/2007	Research EITF 88-23 accounting for buydowns.	2.0	\$825	\$1,650	A2
Simpson	Jamie	JS	Senior Manager	12/11/2007	Preparation of memo on EITF 88-23.	0.6	\$470	\$282	A2
Fitzpatrick	Michael J.	MJF	Partner	12/12/2007	Discuss EITF 88-23 accounting for buydowns with S. Sheckell.	1.1	\$825	\$908	A2
Simpson	Jamie	JS	Senior Manager	12/16/2007	Preparation of memo summarizing EITF 88-23 application to buydown payments.	1.3	\$470	\$611	A2
<b>A2 Corporate Project Total:</b>						<b>538.8</b>		<b>\$214,289</b>	
<b>Financial Remediation</b>									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2007	Inventory observations at Rio Bravo plant 4 of Packard's Mexico West operations.	1.9	\$470	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2007	Inventory observations at Packard El Paso Texas distribution center.	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2007	Inventory observations at Rio Bravo plant 5 of Packard's Mexico West operations.	2.1	\$470	\$987	A2
Miller	Nicholas S.	NSM	Manager	12/1/2007	Inventory observation procedures completed at Plant RBE IV.	3.9	\$330	\$1,287	A2
Miller	Nicholas S.	NSM	Manager	12/1/2007	Packard: Inventory observation procedures completed at Plant RBE IX.	3.9	\$330	\$1,287	A2
Pikos	Matthew C.	MCP	Senior	12/1/2007	Due to the material weakness related to the inventory system at the Packard division, additional locations were visited to perform inventory observation procedures. This represents the time spent observing plant 37.	3.4	\$275	\$935	A2
Pikos	Matthew C.	MCP	Senior	12/1/2007	Due to the material weakness related to the inventory system at the Packard division, additional locations were visited to perform inventory observation procedures. This represents the time spent observing plant 32.	4.4	\$275	\$1,210	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/1/2007	Due to the material weakness related to the inventory system at the Packard division, additional locations were visited to perform inventory observation procedures. This represents travel time spent from Detroit, MI to El Paso, TX to observe inventory.	5.4	*\$138	\$745	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/2/2007	Inventory observations at Packard El Paso Texas distribution center.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/2/2007	Inventory observations at Rio Bravo plant 4 of Packard's Mexico West operations.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/2/2007	Inventory observations at Rio Bravo plant 5 of Packard's Mexico West operations.	1.1	\$470	\$517	A2
Miller	Nicholas S.	NSM	Manager	12/2/2007	Documentation of the inventory observation procedures completed in Mexico West.	1.5	\$330	\$495	A2
Pikos	Matthew C.	MCP	Senior	12/2/2007	Due to the material weakness related to the inventory system at the Packard division, additional locations were visited to perform inventory observation procedures. This represents the time spent documenting the procedures performed at plants 32 and 37.	3.6	\$275	\$990	A2
Horner	Kevin John	KJH	Senior	12/3/2007	E&S Audit: Updated testing and documentation of our additional procedures performed related to the fixed asset physical inventory executed by the division in response to their 2006 Fixed Asset Material Weakness.	2.6	\$250	\$650	A2
Krabill	Aaron J.	AJK	Senior Manager	12/3/2007	Discussion of international Packard inventory procedures with N. Miller.	0.3	\$470	\$141	A2
Marold	Erick W.	EWM	Senior	12/3/2007	E&S Audit - Additional procedures performed as a result of the 2006 Fixed Asset Material Weakness to compare accumulated depreciation transferred from E&S to AHG to the amount recorded by AHG and investigation regarding differences.	2.7	\$300	\$810	A2
Marold	Erick W.	EWM	Senior	12/3/2007	E&S Audit - Discussions with B. Frost regarding differences between reports provided to us for the fixed asset physical inventory.	1.3	\$300	\$390	A2
Marold	Erick W.	EWM	Senior	12/3/2007	E&S Audit - Preparation of a 9/30/07 fixed asset account reconciliation utilizing the monthly account reconciliation and detail rollforward information provided.	2.9	\$300	\$870	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/3/2007	Meeting with Packard plant personnel to obtain final wrap-up documentation for the Mexico West API's.	1.8	\$330	\$594	A2
Pikos	Matthew C.	MCP	Senior	12/3/2007	Due to the material weakness related to the inventory system at the Packard division, additional locations were visited to perform inventory observation procedures. This represents travel time spent traveling back to Detroit, MI from El Paso, TX.	5.4	*\$138	\$745	A2
Rothmund	Mario Valentin	MVR	Senior	12/3/2007	Thermal - Review of Lockport test count tie-out resolution	1.1	\$275	\$303	A2
Miller	Nicholas S.	NSM	Manager	12/4/2007	Travel time from El Paso, TX to Troy, MI after wrapping up API procedures at Packard's Mexico West locations.	5.0	*\$165	\$825	A2
Marold	Erick W.	EWM	Senior	12/5/2007	E&S Audit - Met with B. Frost to discuss the process related to transferring assets to AHG and the process for ensuring impairment is timely recorded. These additional procedures were performed as a result of the prior-year fixed asset material weakness.	2.1	\$300	\$630	A2
Zinger	Miriam R.	MRZ	Staff	12/5/2007	E&S- Performed additional procedures related to the 2006 fixed asset physical inventory to reconcile the adjustment to the general ledger. Physical inventory was performed by the division in response to the 2006 material weakness.	1.6	\$140	\$224	A2
Horner	Kevin John	KJH	Senior	12/6/2007	E&S Audit: Performed expanded procedures related to the construction work in process balance as a result of the prior-year material weakness related to untimely placement of assets into service.	2.4	\$250	\$600	A2
Marold	Erick W.	EWM	Senior	12/6/2007	Accumulation of E&Y control deficiencies for presentation to the ICC group.	1.4	\$300	\$420	A2
Zinger	Miriam R.	MRZ	Staff	12/6/2007	E&S- Performed additional procedures related to the division's 2007 fixed asset physical inventory to verify that the adjustment was complete and all items included in the adjustment existed. Procedures were performed by the division to remediate the prior-year material weakness.	4.1	\$140	\$574	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/7/2007	Discussion of international Packard inventory procedures with N. Miller.	0.4	\$470	\$188	A2
Marold	Erick W.	EWM	Senior	12/7/2007	Accumulation of E&Y control deficiencies for presentation to the ICC group.	0.3	\$300	\$90	A2
Marold	Erick W.	EWM	Senior	12/7/2007	E&S Audit - Discussions with B. Frost regarding differences between reports provided to us for the fixed asset physical inventory.	0.1	\$300	\$30	A2
Pikos	Matthew C.	MCP	Senior	12/7/2007	Due to material weakness surrounding the inventory system at the Packard Division, the audit team had to perform an increased number of observations of physical inventories. This represents the time spent to document my physical inventory observation.	3.2	\$275	\$880	A2
Simpson	Jamie	JS	Senior Manager	12/7/2007	Discussion with A. Ranney regarding demographic data testing exceptions related to SERP and cash balance.	0.4	\$470	\$188	A2
Rothmund	Mario Valentin	MVR	Senior	12/9/2007	Thermal- Reviewed documentation related to the resolution of the Lockport Tie-out Issue	2.4	\$275	\$660	A2
Miller	Nicholas S.	NSM	Manager	12/10/2007	Meeting with J. Buser and the IT team to discuss the rollforward of inventory for Packard SAP.	0.7	\$330	\$231	A2
Nicol	Jeremy M.	JMN	Staff	12/10/2007	Thermal-Performed a sample of Lockport test count tie-outs to determine the extent of the tie-out issue.	1.6	\$220	\$352	A2
Pikos	Matthew C.	MCP	Senior	12/10/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent creating a memorandum to document the background information of this conversion.	2.1	\$275	\$578	A2
Horner	Kevin John	KJH	Senior	12/11/2007	E&S Audit: Performed expanded procedures to test the control remediation of the review of fixed asset construction work in process in-service dates in responses to the prior-year material weakness.	1.9	\$250	\$475	A2
Miller	Nicholas S.	NSM	Manager	12/11/2007	Documentation of audit approach to ensure appropriate testing has been completed on the system conversion for the Packard division.	1.1	\$330	\$363	A2
Nicol	Jeremy M.	JMN	Staff	12/11/2007	Thermal-Corresponded with D. Conlon regarding meeting to discuss inventory test count tie-out.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/11/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent performing test of controls procedures on the controls specific to the new perpetual inventory.	1.2	\$275	\$330	A2
Pikos	Matthew C.	MCP	Senior	12/11/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent creating a memorandum to document the background information of this conversion.	2.7	\$275	\$743	A2
Sheckell	Steven F.	SFS	Partner	12/11/2007	Review material weakness materials with D. Bayles	1.4	\$575	\$805	A2
Marold	Erick W.	EWM	Senior	12/12/2007	E&S Audit - Performed additional audit procedures related to the Gummersbach restructuring accrual including translation to English, recalculation of the accrual, and reasonableness testing.	3.4	\$300	\$1,020	A2
Pikos	Matthew C.	MCP	Senior	12/12/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent performing test of controls procedures on the controls specific to the new perpetual inventory.	1.1	\$275	\$303	A2
Pikos	Matthew C.	MCP	Senior	12/12/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent preparing a walkthrough of this system.	1.1	\$275	\$303	A2
Pikos	Matthew C.	MCP	Senior	12/12/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent meeting with T. Cooney to discuss the cycle count procedures.	1.3	\$275	\$358	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/12/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent meeting with T. Cooney to obtain an understanding of the new inventory system process.	2.3	\$275	\$633	A2
Simpson	Jamie	JS	Senior Manager	12/12/2007	Review of Thermal Lockport physical inventory test count conclusions.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2007	Conference call with T. Cooney and C. Zerull to discuss company plans related to Mexico East inventory observations, in conjunction with Company's material weakness remediation on inventory.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2007	Review of Packard Inventory workpapers related to incremental substantive audit procedures required by lack of sufficient internal controls and existence of material weakness at Packard surrounding inventory quantity tracking and control.	2.8	\$470	\$1,316	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2007	Call with J. Heikkila to discuss corporate control deficiencies.	0.4	\$470	\$188	A2
Nicol	Jeremy M.	JMN	Staff	12/13/2007	Thermal-Met with D. Conlon to discuss resolution to Lockport inventory issue.	1.9	\$220	\$418	A2
Pikos	Matthew C.	MCP	Senior	12/13/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent preparing a walkthrough of this system.	1.7	\$275	\$468	A2
Pikos	Matthew C.	MCP	Senior	12/13/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent performing test of controls procedures on the controls specific to the new perpetual inventory.	3.1	\$275	\$853	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	12/13/2007	Thermal- Attended a meeting with D. Conlon to perform a final walkthrough of the Lockport inventory and the remaining open items. Open items related to how big the population of the changed inventory tags are and the material impact on the inventory balances.	1.1	\$275	\$303	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/14/2007	Conference call with T. Cooney and C. Zerull to discuss company plans related to Mexico East inventory observations, in conjunction with Company's material weakness remediation on inventory.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/14/2007	Review of Packard Inventory workpapers related to incremental substantive audit procedures required by lack of sufficient internal controls and existence of material weakness at Packard surrounding inventory quantity tracking and control.	2.2	\$470	\$1,034	A2
Pikos	Matthew C.	MCP	Senior	12/14/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent performing test of controls procedures on the controls specific to the new perpetual inventory.	1.4	\$275	\$385	A2
Pikos	Matthew C.	MCP	Senior	12/14/2007	Due to the material weakness surrounding the Packard inventory system, they have implemented a perpetual system for half of their inventory. This represents time spent preparing a walkthrough of this system.	2.9	\$275	\$798	A2
Marold	Erick W.	EWM	Senior	12/17/2007	E&S Audit - Detail reviewed the additional procedures performed for the fixed asset construction work in progress account balance in response to the prior-year material weakness.	2.8	\$300	\$840	A2
Nicol	Jeremy M.	JMN	Staff	12/17/2007	Thermal-Discussed Lockport inventory issue with D. Conlon and M. Rothmund.	1.8	\$220	\$396	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/17/2007	Due to the material weakness surrounding the inventory system at the Packard division of Delphi, we must perform additional procedures to audit the inventory accounts at this division. This represents time spent preparing a memorandum to document the procedures.	1.3	\$275	\$358	A2
Pikos	Matthew C.	MCP	Senior	12/17/2007	Due to the material weakness surrounding the inventory system at the Packard division of Delphi, we must perform additional procedures to audit the inventory accounts at this division. This represents time spent meeting with T. Cooney	2.1	\$275	\$578	A2
Pikos	Matthew C.	MCP	Senior	12/17/2007	Due to the material weakness surrounding the inventory system at the Packard division of Delphi, we must perform additional procedures to audit the inventory accounts at this division. This represents travel time from Rochester Hills, MI to Warren, OH to perform additional audit procedures on the Packard inventory system.	3.9	*\$138	\$538	A2
Rasmussen	Kyle M.	KMR	Staff	12/17/2007	Due to material weakness related to inventory this time represents travel time from Royal Oak, MI to Warren, OH Packard division for inventory procedures.	3.6	*\$70	\$252	A2
Rasmussen	Kyle M.	KMR	Staff	12/17/2007	Due to material weakness related to inventory this time represents Performing SAP and Legacy inventory price testing procedures for Packard.	3.7	\$140	\$518	A2
Ciungu	Roxana M.	RMC	Staff	12/18/2007	AP CAAT - Met with E. Marold to go over the tests to be performed for accounts payable.	2.1	\$220	\$462	A2
Ciungu	Roxana M.	RMC	Staff	12/18/2007	AP CAAT - Developed script to analyze account payable data.	3.4	\$220	\$748	A2
Henning	Jeffrey M.	JMH	Partner	12/18/2007	Review updated Packard API schedule reflecting revisions to API coverage.	1.2	\$575	\$690	A2
Pikos	Matthew C.	MCP	Senior	12/18/2007	Due to the material weakness surrounding the inventory system at the Packard division of Delphi, we must perform additional procedures to audit the inventory accounts at this division. This represents time spent meeting with J. Yuhasz	2.3	\$275	\$633	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/18/2007	Due to the material weakness surrounding the inventory system at the Packard division of Delphi, we must perform additional procedures to audit the inventory accounts at this division. This represents time spent preparing a memorandum to document the procedures	3.7	\$275	\$1,018	A2
Rasmussen	Kyle M.	KMR	Staff	12/18/2007	Due to material weakness related to inventory this time represents Performing SAP and Legacy inventory price testing for Packard	5.1	\$140	\$714	A2
Ciungu	Roxana M.	RMC	Staff	12/19/2007	AP CAAT - Validate the completeness of data.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	12/19/2007	AP CAAT - Imported accounts payable data in ACL to verify completeness.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	12/19/2007	AP CAAT - Met with M. Boehm to see which allied vendors need to be excluded.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	12/19/2007	AP CAAT - Met with E. Marold and D. Steis to obtain accounts payable data from SAP.	0.8	\$220	\$176	A2
Ciungu	Roxana M.	RMC	Staff	12/19/2007	AP CAAT - Meeting with E. Marold and the client to obtain the SAP account payable data and discuss the process.	1.2	\$220	\$264	A2
Ciungu	Roxana M.	RMC	Staff	12/19/2007	AP CAAT - Worked on analyzing the DACOR data.	1.3	\$220	\$286	A2
Miller	Nicholas S.	NSM	Manager	12/19/2007	Call with Romanian E&Y team to discuss the status of inventory procedures added to the timely scope due to lack of adequate controls.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	12/19/2007	Call with Slovakia E&Y team to discuss the status of inventory procedures added to the timely scope due to lack of adequate controls.	0.9	\$330	\$297	A2
Miller	Nicholas S.	NSM	Manager	12/19/2007	Meeting with M. Fawcett, PwC and E. Marold to discuss the status of the tooling material weakness remediation.	1.5	\$330	\$495	A2
Miller	Nicholas S.	NSM	Manager	12/19/2007	Update of inventory workprogram for timely scope procedures in Europe. Procedures required because of a lack of adequate inventory controls at Packard.	2.1	\$330	\$693	A2
Pikos	Matthew C.	MCP	Senior	12/19/2007	Due to the material weakness surrounding the inventory system at the Packard division of Delphi, we must perform additional procedures to audit the inventory accounts at this division. This represents time spent performing test of controls procedures on the new inventory system at this division.	1.7	\$275	\$468	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/19/2007	Due to the material weakness surrounding the inventory system at the Packard division of Delphi, we must perform additional procedures to audit the inventory accounts at this division. This represents travel time to Rochester Hills, MI from Warren, OH after performing additional audit procedures on the inventory balances of this division.	3.8	*\$138	\$524	A2
Rasmussen	Kyle M.	KMR	Staff	12/19/2007	Due to material weakness related to inventory this time represents Performing SAP and Legacy inventory price testing for Packard	1.6	\$140	\$224	A2
Rasmussen	Kyle M.	KMR	Staff	12/19/2007	Due to material weakness related to inventory this time represents travel time to Royal Oak, MI from Warren, OH Packard division for inventory procedures.	3.6	*\$70	\$252	A2
Ciungu	Roxana M.	RMC	Staff	12/20/2007	AP CAAT - Generated report for E. Marold to summarize data by vendor id, trial balance code and plant code.	1.3	\$220	\$286	A2
Ciungu	Roxana M.	RMC	Staff	12/20/2007	AP CAAT - Meeting with E. Marold to tie the open accounts payable data to general ledger.	3.2	\$220	\$704	A2
Simpson	Emma-Rose S.	ESS	Senior	12/20/2007	Discussion with J. Heikkila re: cash deficiencies.	0.7	\$250	\$175	A2
<b>A2 Financial Remediation Project Total:</b>						<b>183.1</b>		<b>\$48,133</b>	
<b>Fresh Start Accounting</b>									
Sheckell	Steven F.	SFS	Partner	12/3/2007	Review fresh start accounting materials with valuation team	0.6	\$575	\$345	A2
Artale	Sabrina A.	SAA	Senior Manager	12/4/2007	Fresh start status update call with M. Boehm.	0.5	\$470	\$235	A2
Boehm	Michael J.	MJB	Manager	12/4/2007	Fresh start status update call with S. Artale.	0.6	\$330	\$198	A2
Krabill	Aaron J.	AJK	Senior Manager	12/4/2007	Conference call with S. Artale and M. Boehm to discuss the current audit plan for the fresh start valuation.	0.6	\$470	\$282	A2
Artale	Sabrina A.	SAA	Senior Manager	12/5/2007	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	0.2	\$470	\$94	A2
Asher	Kevin F.	KFA	Partner	12/5/2007	Fresh start income tax accounting advisory meeting	1.1	\$770	\$847	A2
Krabill	Aaron J.	AJK	Senior Manager	12/5/2007	Research relating to fresh start treatment of Steering business upon emergence and goodwill valuations post emergence.	1.4	\$470	\$658	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	12/5/2007	Discuss with J. Hegelmann new disclosure stmt	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	12/5/2007	Core team deferred tax update meeting with Delphi Tax KPMG & E&Y	1.1	\$575	\$633	A2
Boehm	Michael J.	MJB	Manager	12/6/2007	Fresh Start - Weekly meeting with A. Krabill and B. Murray to discuss fresh start valuation issues.	1.1	\$330	\$363	A2
Krabill	Aaron J.	AJK	Senior Manager	12/6/2007	Meeting with B. Murray and M. Boehm to discuss current fresh start accounting topics.	1.6	\$470	\$752	A2
Artale	Sabrina A.	SAA	Senior Manager	12/7/2007	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	0.9	\$470	\$423	A2
Sheckell	Steven F.	SFS	Partner	12/7/2007	Review pro forma adjustments with corporate accounting	1.1	\$575	\$633	A2
Artale	Sabrina A.	SAA	Senior Manager	12/10/2007	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	12/10/2007	Review of the summary of version 3 of the fresh start valuation prepared by KPMG.	1.4	\$470	\$658	A2
Artale	Sabrina A.	SAA	Senior Manager	12/11/2007	Conference call with J. Rogers, A. Krabill and M. Boehm to discuss version 3 of the fresh start valuation.	0.9	\$470	\$423	A2
Artale	Sabrina A.	SAA	Senior Manager	12/11/2007	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	12/11/2007	Review of fresh start valuation (version 3) to determine appropriate summary schedules and analytics to prepare for audit files.	1.7	\$330	\$561	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2007	Conference call with J. Rogers, S. Artale and M. Boehm to discuss version 3 of the fresh start valuation.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2007	Review of the summary of version 3 of the fresh start valuation prepared by KPMG.	1.3	\$470	\$611	A2
Sheckell	Steven F.	SFS	Partner	12/11/2007	Review fresh start valuation adjustments	1.4	\$575	\$805	A2
Artale	Sabrina A.	SAA	Senior Manager	12/12/2007	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	0.6	\$470	\$282	A2
Boehm	Michael J.	MJB	Manager	12/12/2007	Weekly fresh start project update meeting with B. Murray and A. Krabill.	0.7	\$330	\$231	A2
Krabill	Aaron J.	AJK	Senior Manager	12/12/2007	Meeting with B. Murray and M. Boehm to discuss current fresh start accounting topics and the status of ou valuation review.	1.3	\$470	\$611	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Artale	Sabrina A.	SAA	Senior Manager	12/13/2007	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	1.9	\$470	\$893	A2
Artale	Sabrina A.	SAA	Senior Manager	12/14/2007	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	4.9	\$470	\$2,303	A2
Perret-Cartier	Marie C.	MCP	Staff	12/14/2007	Delphi SAS Review - Time spent reviewing the valuations, and concluding on their reasonableness.	2.9	\$220	\$638	A2
Artale	Sabrina A.	SAA	Senior Manager	12/17/2007	SAS review - review of v3. Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	3.1	\$470	\$1,457	A2
Fitzpatrick	Michael J.	MJF	Partner	12/17/2007	Discuss fresh start proforma apb 23 issue with C. Tosto	0.3	\$825	\$248	A2
Krabill	Aaron J.	AJK	Senior Manager	12/17/2007	Research related to the accounting for equity and related debt issued as part of Delphi's emergence from bankruptcy.	1.7	\$470	\$799	A2
Perret-Cartier	Marie C.	MCP	Staff	12/17/2007	Delphi SAS Review - Time spent reviewing the valuations, and concluding on their reasonableness.	1.1	\$220	\$242	A2
Artale	Sabrina A.	SAA	Senior Manager	12/18/2007	SAS review - review of v3. Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	5.1	\$470	\$2,397	A2
Boehm	Michael J.	MJB	Manager	12/18/2007	Weekly fresh start status update meeting with S. Artale.	0.6	\$330	\$198	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2007	Conference call to discuss Fresh start accounting valuation review with S. Artale and M. Boehm.	0.6	\$470	\$282	A2
Tosto	Cathy I.	CIT	Partner	12/18/2007	Fresh start steering committee mtg	0.9	\$575	\$518	A2
Artale	Sabrina A.	SAA	Senior Manager	12/19/2007	SAS review - review of v3. Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	4.9	\$470	\$2,303	A2
Artale	Sabrina A.	SAA	Senior Manager	12/20/2007	SAS review - review of v3. Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	1.9	\$470	\$893	A2
Perret-Cartier	Marie C.	MCP	Staff	12/20/2007	Delphi SAS Review - Time spent reviewing the valuations, and concluding on their reasonableness.	4.1	\$220	\$902	A2
Artale	Sabrina A.	SAA	Senior Manager	12/21/2007	SAS review - review of v3. Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	0.6	\$470	\$282	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/21/2007	Prepared correspondence to K. Voigt and N. McNamara regarding January 4th meeting.	0.2	\$330	\$66	A2
Perret-Cartier	Marie C.	MCP	Staff	12/21/2007	Delphi SAS Review - Time spent reviewing the valuations, and concluding on their reasonableness.	4.9	\$220	\$1,078	A2
Artale	Sabrina A.	SAA	Senior Manager	12/24/2007	SAS review - thorough review of KPMG models	4.1	\$470	\$1,927	A2
Artale	Sabrina A.	SAA	Senior Manager	12/26/2007	SAS review - thorough review of KPMG models	3.9	\$470	\$1,833	A2
Artale	Sabrina A.	SAA	Senior Manager	12/27/2007	SAS review - thorough review of KPMG models	3.9	\$470	\$1,833	A2
Artale	Sabrina A.	SAA	Senior Manager	12/28/2007	SAS review - thorough review of KPMG models	4.1	\$470	\$1,927	A2
<b>A2 Fresh Start Accounting Project Total:</b>						<b>78.6</b>		<b>\$33,999</b>	
<b>Furukawa</b>									
Miller	Nicholas S.	NSM	Manager	12/3/2007	Meeting with M. Schuppe to discuss the Furukawa JV audit.	1.8	\$330	\$594	A2
Miller	Nicholas S.	NSM	Manager	12/10/2007	Reviewing sales/COS testing data provided by the client.	3.4	\$330	\$1,122	A2
<b>A2 Furukawa Project Total:</b>						<b>5.2</b>		<b>\$1,716</b>	
<b>Interiors</b>									
Rothmund	Mario Valentin	MVR	Senior	12/3/2007	Preparation for the PIE event	0.3	\$275	\$83	A2
Rothmund	Mario Valentin	MVR	Senior	12/4/2007	Preparation for the PIE event	0.3	\$275	\$83	A2
Rothmund	Mario Valentin	MVR	Senior	12/4/2007	Review of the deficiency tracker	0.6	\$275	\$165	A2
Nicol	Jeremy M.	JMN	Staff	12/6/2007	Cleared fixed asset review notes and miscellaneous open items.	1.4	\$220	\$308	A2
Nicol	Jeremy M.	JMN	Staff	12/6/2007	Performed tooling substantive procedures.	2.1	\$220	\$462	A2
Rothmund	Mario Valentin	MVR	Senior	12/6/2007	Preparation of the Interior Open Items List	1.1	\$275	\$303	A2
Rothmund	Mario Valentin	MVR	Senior	12/6/2007	Audit of the Interior Inventory Variance Capitalization, including follow-up questions related to the support data.	1.3	\$275	\$358	A2
Rothmund	Mario Valentin	MVR	Senior	12/6/2007	Review of the Interior Vandalia Inventory Workpapers, including consigned inventory, tag control listing, inventory test count tie-out.	3.2	\$275	\$880	A2
Sheckell	Steven F.	SFS	Partner	12/6/2007	Review interiors interim audit materials	0.6	\$575	\$345	A2
Rothmund	Mario Valentin	MVR	Senior	12/9/2007	Finalized the Columbus Cut-off testing	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	12/9/2007	Reviewed Interior Gross Margin Analysis, noting that information provided is insufficient	0.4	\$275	\$110	A2
Rothmund	Mario Valentin	MVR	Senior	12/9/2007	Finalized the Interior Inventory Variance Capitalization	0.6	\$275	\$165	A2
Rothmund	Mario Valentin	MVR	Senior	12/9/2007	Finalized the Vandalia Cut-off Testing	0.6	\$275	\$165	A2
Rothmund	Mario Valentin	MVR	Senior	12/10/2007	Drafted the Year- End Interior PBC list	1.1	\$275	\$303	A2
Nicol	Jeremy M.	JMN	Staff	12/11/2007	Performed tooling selections.	0.4	\$220	\$88	A2
Nicol	Jeremy M.	JMN	Staff	12/11/2007	Tooling-Discussion with C. Tompkins and P. Cates regarding tooling issues.	0.4	\$220	\$88	A2
Rothmund	Mario Valentin	MVR	Senior	12/11/2007	Drafted the Year- End Interior PBC list	0.6	\$275	\$165	A2
Rothmund	Mario Valentin	MVR	Senior	12/11/2007	Attended a meeting with G. Anderson (AHG) to discuss the Interior Inventory analytics (Gross margin and inventory turns).	0.9	\$275	\$248	A2
Simpson	Jamie	JS	Senior Manager	12/12/2007	Review of Interiors inventory workpapers.	1.1	\$470	\$517	A2
Horner	Kevin John	KJH	Senior	12/13/2007	Completed addendum for the physical inventory observation at the Vandalia plant discussing work completed to ensure count variances were resolved.	0.3	\$250	\$75	A2
Nicol	Jeremy M.	JMN	Staff	12/13/2007	Performed inventory reserves substantive procedures.	1.7	\$220	\$374	A2
Rothmund	Mario Valentin	MVR	Senior	12/13/2007	Added explanations to the inventory turns analysis	0.4	\$275	\$110	A2
Nicol	Jeremy M.	JMN	Staff	12/14/2007	Discussion with J. Hanley regarding Vandalia cutoff.	0.4	\$220	\$88	A2
Nicol	Jeremy M.	JMN	Staff	12/14/2007	Performed Vandalia inventory tie outs.	2.2	\$220	\$484	A2
Rasmussen	Kyle M.	KMR	Staff	12/14/2007	Creating binder package for Interiors final sale agreement for M. Hatzfeld	1.0	\$140	\$140	A2
Nicol	Jeremy M.	JMN	Staff	12/17/2007	Performed Interior fixed asset tie outs.	1.1	\$220	\$242	A2
<b>A2 Interiors Project Total:</b>						<b>24.7</b>		<b>\$6,511</b>	
<b>IT Remediation</b>									
Pacella	Shannon M.	SMP	Manager	12/2/2007	Review Management's IT Remediation and Roll-forward plan and provide feedback.	3.2	\$330	\$1,056	A2
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Obtained HP walkthrough documentation and reviewed deficiency noted.	1.4	\$220	\$308	A2
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Email correspondence with B. Branen from PwC on Packard issues identified.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Prepare email to B. Monro for treasury substantive procedures and HP deficiencies.	0.7	\$220	\$154	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	12/3/2007	Discussion with D. Steis regarding SAP substantive procedures performed for SAP.	1.6	\$220	\$352	A2
Ciungu	Roxana M.	RMC	Staff	12/4/2007	Review remediation testing plan for North America.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	12/4/2007	Discussion with S. Pacella regarding remediation testing approach.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	12/4/2007	Prepare email to B. Monro for treasury substantive procedures and HP deficiencies.	0.9	\$220	\$198	A2
Ciungu	Roxana M.	RMC	Staff	12/6/2007	Met with D. Steis regarding SAP BATCHAMIN issue.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	12/11/2007	Follow-up on the Packard periodic review access for Pierce Leo.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	12/11/2007	Review SAP remediation testing for new user access performed by M. Zaveri.	1.6	\$220	\$352	A2
Ciungu	Roxana M.	RMC	Staff	12/12/2007	Follow-up with M. Zaveri on the SAP remediation testing.	1.2	\$220	\$264	A2
Ciungu	Roxana M.	RMC	Staff	12/13/2007	Call with G. Muma to discuss status of SAP issues in issue tracker.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	12/13/2007	Call with S. Pacella to discuss SAP remediation findings.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	12/14/2007	Selected Steering sample for substantive procedures to be performed.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	12/14/2007	Met with D. Steis to discuss testing of privileged users for round 2 testing.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	12/17/2007	Sent Steering substantive testing program change sample to D. McLachlam.	0.6	\$220	\$132	A2
Ciungu	Roxana M.	RMC	Staff	12/17/2007	Meeting with M. Zaveri to go over the SAP remediation of new users results.	1.2	\$220	\$264	A2
Ciungu	Roxana M.	RMC	Staff	12/17/2007	Reviewed Packard substantive testing for change management process.	2.3	\$220	\$506	A2
Ciungu	Roxana M.	RMC	Staff	12/18/2007	Review of new documentation obtained for SAP new user remediation process.	0.4	\$220	\$88	A2
Pacella	Shannon M.	SMP	Manager	12/18/2007	Discussion with M. Zaveri, D. Steis and B. Garvey re: status of remediation testing and results.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	12/18/2007	Selecting sample for IAS to perform DGL substantive testing procedures.	0.6	\$330	\$198	A2
Ciungu	Roxana M.	RMC	Staff	12/19/2007	Review Packard substantive testing for objects changed in 2007.	3.1	\$220	\$682	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/19/2007	Discussion with M. Zaveri, D. Steis and B.Garvey re: status of remediation testing and results.	0.8	\$330	\$264	A2
Ciungu	Roxana M.	RMC	Staff	12/20/2007	Reviewed treasury substantive procedures performed fo periodic review.	0.8	\$220	\$176	A2
Ciungu	Roxana M.	RMC	Staff	12/20/2007	Reviewed treasury substantive procedures performed fo SOD periodic review.	1.8	\$220	\$396	A2
Pacella	Shannon M.	SMP	Manager	12/20/2007	Discussion with M. Zaveri, D. Steis and B. Garvey re: status of remediation testing and results.	0.8	\$330	\$264	A2
Ciungu	Roxana M.	RMC	Staff	12/21/2007	Prepare email to B. Monroe with comments regarding the treasury substantive procedures performed.	0.4	\$220	\$88	A2
Ciungu	Roxana M.	RMC	Staff	12/21/2007	Performed review of DGL substantive procedures performed for changes promoted to production in 2007.	0.7	\$220	\$154	A2
Ciungu	Roxana M.	RMC	Staff	12/21/2007	Reviewed treasury substantive procedures performed fo periodic review.	1.2	\$220	\$264	A2
<b>A2 IT Remediation Project Total:</b>						<b>30.5</b>		<b>\$7,370</b>	
<b>Saginaw 2007 Audit</b>									
Boehm	Michael J.	MJB	Manager	12/3/2007	Review of interim workpapers	1.2	\$330	\$396	A2
Chamarro	Destiny D.	DDC	Senior	12/3/2007	Steering-Discussed open items with B. Prueter in preparation for closing meeting.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/3/2007	Steering-Discussed financial statement close process procedures with S. Craig.	0.7	\$250	\$175	A2
Craig	Tashawna N.	TNC	Staff	12/3/2007	Steering - Performed interim testing procedures for Inventory Accounts	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	12/3/2007	Steering - Performed interim testing procedures for Intercompany Accounts	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	12/3/2007	Steering - Performed interim procedures for Accounts Receivable Reserves	1.2	\$220	\$264	A2
Craig	Tashawna N.	TNC	Staff	12/3/2007	Steering - Performed interim procedures for Financial Statement Close Process	1.4	\$220	\$308	A2
Henning	Jeffrey M.	JMH	Partner	12/3/2007	Saginaw - Status meeting with K. Asher and M. Boehm re: interim audit work.	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	12/3/2007	Saginaw - Preparation of Steering international interim closing meeting summary.	0.6	\$470	\$282	A2
Boehm	Michael J.	MJB	Manager	12/4/2007	Review of interim workpapers	3.3	\$330	\$1,089	A2
Chamarro	Destiny D.	DDC	Senior	12/4/2007	Steering-Discussed open items with B. Prueter in preparation for closing meeting.	0.4	\$250	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Senior	12/4/2007	Steering- Travel time from Detroit, MI to Troy, MI to perform interim audit procedures.	0.8	*\$125	\$100	A2
Craig	Tashawna N.	TNC	Staff	12/4/2007	Steering - Performed interim procedures for Accounts Receivable Reserves	1.6	\$220	\$352	A2
Craig	Tashawna N.	TNC	Staff	12/4/2007	Steering - Performed interim procedures for Financial Statement Close Process	1.8	\$220	\$396	A2
Tau	King-Sze	KST	Senior	12/4/2007	Working on core reserve documentation.	3.6	\$300	\$1,080	A2
Boehm	Michael J.	MJB	Manager	12/5/2007	Walked J. Henning and M. Hatzfeld through interim substantive workpapers.	4.8	\$330	\$1,584	A2
Boehm	Michael J.	MJB	Manager	12/5/2007	Met with J. Perkins and M. Hatzfeld to discuss international results and impairment charges in CWIP.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	12/5/2007	Met with L. Briggs to discuss inventory reserves, impairment charge push down and billings reserve.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	12/5/2007	Travel time for roundtrip commute to Steering division from Royal Oak.	1.2	*\$165	\$198	A2
Boehm	Michael J.	MJB	Manager	12/5/2007	Interim closing meeting with J. Henning, M. Hatzfeld, R. Prueter, D. Kill and J. Perkins.	1.2	\$330	\$396	A2
Chamorro	Destiny D.	DDC	Senior	12/5/2007	Steering-Discussed open items with B. Prueter in preparation for closing meeting.	0.6	\$250	\$150	A2
Craig	Tashawna N.	TNC	Staff	12/5/2007	Steering - Performed interim testing procedures for Intercompany Accounts	0.4	\$220	\$88	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2007	Saginaw - Interim Audit Closing Meeting	1.6	\$575	\$920	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2007	Saginaw - Review Interim audit work	4.4	\$575	\$2,530	A2
Tau	King-Sze	KST	Senior	12/5/2007	Working on core reserve documentation.	0.4	\$300	\$120	A2
Tau	King-Sze	KST	Senior	12/5/2007	Working on financial statement close process walkthrough.	3.1	\$300	\$930	A2
Boehm	Michael J.	MJB	Manager	12/6/2007	Met with D. Chamorro to discuss Steering interim review notes and interim wrap-up action plan.	0.9	\$330	\$297	A2
Boehm	Michael J.	MJB	Manager	12/6/2007	Saginaw - Post-interim event with K. Asher, J. Henning S. Sheckell, M. Hatzfeld and D. Chamorro.	0.9	\$330	\$297	A2
Chamorro	Destiny D.	DDC	Senior	12/6/2007	Steering-Prepared for post interim event.	0.3	\$250	\$75	A2
Chamorro	Destiny D.	DDC	Senior	12/6/2007	Steering- Travel time from Auburn Hills, MI to Troy, MI to attend post interim event.	0.4	*\$125	\$50	A2
Chamorro	Destiny D.	DDC	Senior	12/6/2007	Steering-Discussed open items inventory cut off testing with B. Prueter.	0.4	\$250	\$100	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Senior	12/6/2007	Steering-Discussed status with M. Boehm based upon Steering Post Interim event and closing meeting with client.	0.7	\$250	\$175	A2
Chamorro	Destiny D.	DDC	Senior	12/6/2007	Steering-Met with K. Asher, S. Sheckell, J. Henning, M Hatzfeld, M. Boehm to perform post interim event.	1.3	\$250	\$325	A2
Craig	Tashawna N.	TNC	Staff	12/6/2007	Steering - Performed interim testing procedures for Inventory Accounts	0.8	\$220	\$176	A2
Henning	Jeffrey M.	JMH	Partner	12/6/2007	Saginaw - Post interim audit status meeting	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	12/6/2007	Attend Saginaw update meeting	0.9	\$575	\$518	A2
Yang	Jinglu	JY	Senior	12/6/2007	Saginaw - Discussion tooling open items with J. Town	0.7	\$275	\$193	A2
Yang	Jinglu	JY	Senior	12/6/2007	Attend post interim event meeting	1.7	\$275	\$468	A2
Yang	Jinglu	JY	Senior	12/7/2007	Saginaw - Discussion tooling open items with J. Town	1.1	\$275	\$303	A2
Yang	Jinglu	JY	Senior	12/7/2007	Saginaw - Working on API review	2.9	\$275	\$798	A2
Boehm	Michael J.	MJB	Manager	12/10/2007	Discussions with N. Yang regarding Steering interim status, receipt of open item requests, etc.	0.3	\$330	\$99	A2
Chamorro	Destiny D.	DDC	Senior	12/10/2007	Steering-Obtained audit status from team in field.	0.6	\$250	\$150	A2
Ciungu	Roxana M.	RMC	Staff	12/10/2007	Sign-off Steering documentation in GAMx.	0.3	\$220	\$66	A2
Ciungu	Roxana M.	RMC	Staff	12/10/2007	Posted Steering documentation to GAMx.	0.8	\$220	\$176	A2
Ciungu	Roxana M.	RMC	Staff	12/10/2007	Added general documentation noted to Steering walkthrough document.	2.4	\$220	\$528	A2
Ciungu	Roxana M.	RMC	Staff	12/10/2007	Steering walkthrough review of batch jobs and logical access testing.	3.2	\$220	\$704	A2
Mackenzie	Andrew M.	AMM	Staff	12/10/2007	Testing sample of physical assets by visiting various plants and verifying status of assets	0.3	\$140	\$42	A2
Mackenzie	Andrew M.	AMM	Staff	12/10/2007	Conducting cutoff tests to test inventory controls concerning inventory receiving at the Alabama steering division plants	1.3	\$140	\$182	A2
Mackenzie	Andrew M.	AMM	Staff	12/10/2007	Conducting cutoff tests to test inventory controls concerning shipping inventory at the Saginaw plants	1.8	\$140	\$252	A2
Mackenzie	Andrew M.	AMM	Staff	12/10/2007	Travel time from Dearborn to Saginaw to conduct interim audit procedures.	3.0	*\$70	\$210	A2
Mackenzie	Andrew M.	AMM	Staff	12/10/2007	Performing cutoff tests to test inventory controls concerning receiving for Saginaw plants.	3.4	\$140	\$476	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/10/2007	Performed review of E&Y feedback to Internal Audit - Steering mainframe.	0.6	\$330	\$198	A2
Yang	Jinglu	JY	Senior	12/10/2007	Saginaw - Discussion with R. Prueter for FA physical count	1.2	\$275	\$330	A2
Yang	Jinglu	JY	Senior	12/10/2007	Saginaw - Discussion with D. Huston regarding API adjustment.	2.7	\$275	\$743	A2
Yang	Jinglu	JY	Senior	12/10/2007	Saginaw - Review API adjustment	4.1	\$275	\$1,128	A2
Boehm	Michael J.	MJB	Manager	12/11/2007	Discussions with N. Yang regarding Steering interim status, receipt of open item requests, etc.	0.4	\$330	\$132	A2
Ciungu	Roxana M.	RMC	Staff	12/11/2007	Call with S. Pacella to discuss Steering and HP testing.	0.6	\$220	\$132	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2007	Conference call with J. Perkins to discuss FAS 112 implications of Athens restructuring.	0.8	\$470	\$376	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2007	Review of Steering MSPA and Transaction Facilitation agreements filed with the bankruptcy court for purposes of assessing deal structure and the relationship with the accounting for the Athens restructuring.	0.9	\$470	\$423	A2
Mackenzie	Andrew M.	AMM	Staff	12/11/2007	Testing sample of physical assets by visiting various plants and verifying status of assets	0.4	\$140	\$56	A2
Mackenzie	Andrew M.	AMM	Staff	12/11/2007	Conducting cutoff tests to test inventory controls concerning shipping procedures at the Alabama steering division.	0.9	\$140	\$126	A2
Mackenzie	Andrew M.	AMM	Staff	12/11/2007	Conducting cutoff tests to test inventory controls concerning inventory receiving at the Alabama steering division plants	1.7	\$140	\$238	A2
Mackenzie	Andrew M.	AMM	Staff	12/11/2007	Performing cutoff tests to test inventory controls concerning receiving for Saginaw plants.	2.3	\$140	\$322	A2
Mackenzie	Andrew M.	AMM	Staff	12/11/2007	Travel time from Dearborn to Saginaw to conduct interim audit procedures.	3.0	*\$70	\$210	A2
Mackenzie	Andrew M.	AMM	Staff	12/11/2007	Conducting cutoff tests to test inventory controls concerning shipping inventory at the Saginaw plants	3.6	\$140	\$504	A2
Simpson	Jamie	JS	Senior Manager	12/11/2007	Review of curtailment accounting under FAS 88 for sal of Saginaw.	0.5	\$470	\$235	A2
Yang	Jinglu	JY	Senior	12/11/2007	Saginaw - discussion with D. Huston regarding API adjustment.	1.1	\$275	\$303	A2
Yang	Jinglu	JY	Senior	12/11/2007	Saginaw - discussion with P. O'Bee regarding FA physical count.	1.4	\$275	\$385	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	12/11/2007	Saginaw - Review API adjustment	2.1	\$275	\$578	A2
Yang	Jinglu	JY	Senior	12/11/2007	Saginaw - Review and test Delphi IA physical count result	3.4	\$275	\$935	A2
Boehm	Michael J.	MJB	Manager	12/12/2007	Conference call with J. Perkins and R. Marcola to discuss FAS 112 considerations for Athens facility and Steering carve-out requirements for 2007.	0.6	\$330	\$198	A2
Ciungu	Roxana M.	RMC	Staff	12/12/2007	Met with D. McLachland to go over the Steering review notes.	0.6	\$220	\$132	A2
Mackenzie	Andrew M.	AMM	Staff	12/12/2007	Testing sample of physical assets by visiting various plants and verifying status of assets	0.2	\$140	\$28	A2
Mackenzie	Andrew M.	AMM	Staff	12/12/2007	Performing cutoff tests to test inventory controls concerning receiving for Saginaw plants.	0.3	\$140	\$42	A2
Mackenzie	Andrew M.	AMM	Staff	12/12/2007	Conducting cutoff tests to test inventory controls concerning shipping inventory at the Saginaw plants	1.7	\$140	\$238	A2
Mackenzie	Andrew M.	AMM	Staff	12/12/2007	Conducting cutoff tests to test inventory controls concerning shipping procedures at the Alabama steering division.	2.1	\$140	\$294	A2
Mackenzie	Andrew M.	AMM	Staff	12/12/2007	Conducting cutoff tests to test inventory controls concerning inventory receiving at the Alabama steering division plants	2.2	\$140	\$308	A2
Mackenzie	Andrew M.	AMM	Staff	12/12/2007	Travel time from Dearborn to Saginaw to conduct interim audit procedures.	3.0	*\$70	\$210	A2
Yang	Jinglu	JY	Senior	12/12/2007	Saginaw - Discussion with R. Prueter regarding FA physical count.	1.3	\$275	\$358	A2
Yang	Jinglu	JY	Senior	12/12/2007	Saginaw - Review cutoff testing for inventory	1.9	\$275	\$523	A2
Yang	Jinglu	JY	Senior	12/12/2007	Saginaw - Review API adjustment	2.4	\$275	\$660	A2
Yang	Jinglu	JY	Senior	12/12/2007	Saginaw - Review and test Delphi IA physical count result	2.4	\$275	\$660	A2
Chamarro	Destiny D.	DDC	Senior	12/13/2007	Steering-Obtained audit status from team in field.	0.6	\$250	\$150	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2007	Review of Steering MSPA and Transaction Facilitation agreements filed with the bankruptcy court for purposes of assessing deal structure and the relationship with the accounting for the Athens restructuring.	0.9	\$470	\$423	A2
Mackenzie	Andrew M.	AMM	Staff	12/13/2007	Conducting cutoff tests to test inventory controls concerning inventory receiving at the Alabama steering division plants	0.7	\$140	\$98	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	12/13/2007	Conducting cutoff tests to test inventory controls concerning shipping procedures at the Alabama steering division.	1.8	\$140	\$252	A2
Mackenzie	Andrew M.	AMM	Staff	12/13/2007	Verifying that physical assets are included in final physical asset list	2.3	\$140	\$322	A2
Mackenzie	Andrew M.	AMM	Staff	12/13/2007	Travel time from Dearborn to Saginaw to conduct interim audit procedures.	3.0	*\$70	\$210	A2
Mackenzie	Andrew M.	AMM	Staff	12/13/2007	Testing sample of physical assets by visiting various plants and verifying status of assets	4.6	\$140	\$644	A2
Yang	Jinglu	JY	Senior	12/13/2007	Saginaw - Discussion with P. O'Bee regarding FA physical count.	1.2	\$275	\$330	A2
Yang	Jinglu	JY	Senior	12/13/2007	Saginaw - Review and test Delphi IA physical count result	3.2	\$275	\$880	A2
Yang	Jinglu	JY	Senior	12/13/2007	Saginaw - Review API workpaper of Athens location	3.6	\$275	\$990	A2
Mackenzie	Andrew M.	AMM	Staff	12/14/2007	Conducting cutoff tests to test inventory controls concerning shipping inventory at the Saginaw plants	0.3	\$140	\$42	A2
Mackenzie	Andrew M.	AMM	Staff	12/14/2007	Performing cutoff tests to test inventory controls concerning receiving for Saginaw plants.	0.3	\$140	\$42	A2
Mackenzie	Andrew M.	AMM	Staff	12/14/2007	Conducting cutoff tests to test inventory controls concerning inventory receiving at the Alabama steering division plants	0.7	\$140	\$98	A2
Mackenzie	Andrew M.	AMM	Staff	12/14/2007	Verifying that physical assets are included in final physical asset list	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	12/14/2007	Travel time from Dearborn to Saginaw to conduct interim audit procedures.	3.0	*\$70	\$210	A2
Mackenzie	Andrew M.	AMM	Staff	12/14/2007	Conducting cutoff tests to test inventory controls concerning shipping procedures at the Alabama steering division.	3.4	\$140	\$476	A2
Yang	Jinglu	JY	Senior	12/14/2007	Saginaw - Review API workpaper of Athens location	1.4	\$275	\$385	A2
Yang	Jinglu	JY	Senior	12/14/2007	Saginaw - Review and test Delphi IA physical count result	2.4	\$275	\$660	A2
Boehm	Michael J.	MJB	Manager	12/17/2007	Status update with D. Chamorro regarding Steering audit.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	12/17/2007	Assisted in archiving of 2007 Steering audit workpapers.	0.6	\$330	\$198	A2
Chamorro	Destiny D.	DDC	Senior	12/17/2007	Steering-Answered questions with staff.	0.3	\$250	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	12/17/2007	Steering-Performed Work in Progress audit testing.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/17/2007	Steering-Reviewed prior year workpapers to develop work in progress inventory audit testing.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/17/2007	Steering-Developed Work in Progress analytic.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/17/2007	Steering-Discussed inventory cut off testing with A. Mackenzie.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/17/2007	Steering-Roundtrip travel time from Lake Orion, MI to Saginaw, MI to perform interim audit procedures.	0.7	*\$125	\$88	A2
Chamarro	Destiny D.	DDC	Senior	12/17/2007	Steering-Cleared review notes relating to Accounts Receivable.	1.2	\$250	\$300	A2
Chamarro	Destiny D.	DDC	Senior	12/17/2007	Steering-Discussed open items and audit status with A. Mackenzie and N. Yang.	1.2	\$250	\$300	A2
Chamarro	Destiny D.	DDC	Senior	12/17/2007	Steering-Cleared review notes relating to Inventory interim testing.	2.3	\$250	\$575	A2
Mackenzie	Andrew M.	AMM	Staff	12/17/2007	Steering Division-Performing inventory reserve excess and surplus quantity testing.	0.9	\$140	\$126	A2
Mackenzie	Andrew M.	AMM	Staff	12/17/2007	Steering Division-Performing cutoff procedures to verify existence of inventory.	1.6	\$140	\$224	A2
Mackenzie	Andrew M.	AMM	Staff	12/17/2007	Steering Division-Verifying transfer of asset from Saginaw to warehouse.	2.2	\$140	\$308	A2
Mackenzie	Andrew M.	AMM	Staff	12/17/2007	Steering-Preparing lead sheets for 12/31/07 audit.	2.7	\$140	\$378	A2
Mackenzie	Andrew M.	AMM	Staff	12/17/2007	Steering-Roundtrip travel time from Dearborn to Saginaw to conduct interim audit procedures.	3.0	*\$70	\$210	A2
Sheckell	Steven F.	SFS	Partner	12/17/2007	Research accounting for Athens restructuring plan	0.5	\$575	\$288	A2
Yang	Jinglu	JY	Senior	12/17/2007	Saginaw - Working on GAMx documentation	0.6	\$275	\$165	A2
Yang	Jinglu	JY	Senior	12/17/2007	Saginaw - Discussion with P.O'bee regarding Impaired assets	0.7	\$275	\$193	A2
Yang	Jinglu	JY	Senior	12/17/2007	Saginaw - Working on income statement analytical review	1.1	\$275	\$303	A2
Yang	Jinglu	JY	Senior	12/17/2007	Saginaw - Discussion with L.Irrer regarding Core reserve.	1.3	\$275	\$358	A2
Yang	Jinglu	JY	Senior	12/17/2007	Saginaw - Working on paper file organization	2.1	\$275	\$578	A2
Yang	Jinglu	JY	Senior	12/17/2007	Review internal audit API workpaper	2.2	\$275	\$605	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Answered questions with Staff.	0.3	\$250	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Discussed Work in progress inventory testing program with M. Boehm.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Discussed status with M. Boehm.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Performed audit procedures relating to the inventory excess and obsolete report testing.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Discussed Excess and Obsolete report with R. Shephard.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Discussed Work in progress inventory testing with D. Huston.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Discussed Work in progress inventory testing with S. Hatch.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Cleared review notes relating to Accounts Receivable.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Cleared review notes relating to Inventory interim testing.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Discussed burden rate evaluation and budgeting with S. Hatch, D. Huston, and V. Zolinski.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Drafted burden rate memo discussing Steering process.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Reviewed prior year workpapers to develop work in progress inventory audit testing.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	12/18/2007	Steering-Documented and testing annual physical inventory adjustment for work in progress inventory.	0.9	\$250	\$225	A2
Mackenzie	Andrew M.	AMM	Staff	12/18/2007	Steering Division-Verifying transfer of asset from Saginaw to warehouse.	0.7	\$140	\$98	A2
Mackenzie	Andrew M.	AMM	Staff	12/18/2007	Steering Division-Performing cutoff procedures to verify existence of inventory.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	12/18/2007	Steering Division-Performing inventory reserve excess and surplus quantity testing.	1.4	\$140	\$196	A2
Mackenzie	Andrew M.	AMM	Staff	12/18/2007	Steering Division-Performing non productive inventory price testing.	2.6	\$140	\$364	A2
Mackenzie	Andrew M.	AMM	Staff	12/18/2007	Steering Division-Preparing lead sheets for 12/31/07 audit.	2.7	\$140	\$378	A2
Mackenzie	Andrew M.	AMM	Staff	12/18/2007	Steering Division-Roundtrip travel time from Dearborn to Saginaw to conduct interim audit procedures.	3.0	*\$70	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	12/18/2007	Research accounting for Athens restructuring plan	0.7	\$575	\$403	A2
Yang	Jinglu	JY	Senior	12/18/2007	Saginaw - Discussion with T. Wisleysiki regarding property tax.	0.8	\$275	\$220	A2
Yang	Jinglu	JY	Senior	12/18/2007	Review internal audit API workpaper	1.1	\$275	\$303	A2
Yang	Jinglu	JY	Senior	12/18/2007	Saginaw - Working on paper file organization	1.7	\$275	\$468	A2
Yang	Jinglu	JY	Senior	12/18/2007	Saginaw - Working on core reserve audit	2.2	\$275	\$605	A2
Yang	Jinglu	JY	Senior	12/18/2007	Saginaw - Working on income statement analytical review	2.2	\$275	\$605	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Answered questions with staff.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Discussed non-productive inventory testing with A. Mackenzie.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Discussed Excess and Obsolete report testing with A. Mackenzie.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Discussed Work in progress inventory testing with D. Huston.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Performed audit procedures relating to the inventory excess and obsolete report testing.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Discussed Excess and Obsolete report with R. Shephard.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Discussed Work in progress inventory testing with S. Hatch.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Performed Work in Progress audit testing.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Reviewed Fixed Asset physical memo.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Discussed Fixed Asset physical audit testing with N. Yang.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Performed Work in Progress Cost Build up testing.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Discussed upcoming audit plan for year end testing with A. Mackenzie and N. Yang.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	12/19/2007	Steering-Cleared review notes relating to Inventory interim testing.	1.2	\$250	\$300	A2
Mackenzie	Andrew M.	AMM	Staff	12/19/2007	Steering Division-Performing cutoff procedures to verify existence of inventory.	0.8	\$140	\$112	A2
Mackenzie	Andrew M.	AMM	Staff	12/19/2007	Steering Division-Preparing lead sheets for 12/31/07 audit.	1.8	\$140	\$252	A2
Mackenzie	Andrew M.	AMM	Staff	12/19/2007	Steering Division-Performing non productive inventory price testing.	2.1	\$140	\$294	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	12/19/2007	Steering Division-Roundtrip travel time from Dearborn to Saginaw to conduct interim audit procedures.	3.0	*\$70	\$210	A2
Mackenzie	Andrew M.	AMM	Staff	12/19/2007	Steering Division-Performing inventory reserve excess and surplus quantity testing.	3.3	\$140	\$462	A2
Yang	Jinglu	JY	Senior	12/19/2007	Saginaw - Working on GAMx documentation.	0.5	\$275	\$138	A2
Yang	Jinglu	JY	Senior	12/19/2007	Saginaw - Discussion with L.Irrer regarding Core reserve.	0.6	\$275	\$165	A2
Yang	Jinglu	JY	Senior	12/19/2007	Saginaw - Discussion with P.O'bee regarding Impaired assets.	0.6	\$275	\$165	A2
Yang	Jinglu	JY	Senior	12/19/2007	Saginaw - Discussion with T. Wisleysiki regarding property tax.	0.9	\$275	\$248	A2
Yang	Jinglu	JY	Senior	12/19/2007	Saginaw - Working on documentation of property tax	2.2	\$275	\$605	A2
Yang	Jinglu	JY	Senior	12/19/2007	Saginaw - Review internal audit API workpaper	3.2	\$275	\$880	A2
Boehm	Michael J.	MJB	Manager	12/20/2007	Discussed Steering Q4 charge and workpaper documentation with M. Hatzfeld	2.3	\$330	\$759	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Drafted burden rate memo discussing Steering process.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Performed Work in Progress audit testing.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Performed audit procedures relating to the inventory excess and obsolete report testing.	0.4	\$250	\$100	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Reviewed prior year workpapers to develop work in progress inventory audit testing.	0.6	\$250	\$150	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Discussed Work in Progress Cost Build up testing with D. Huston.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Discussed returned goods accrual with D. Gustin.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Roundtrip travel time from Lake Orion, MI to Saginaw, MI to perform interim audit procedures.	0.7	*\$125	\$88	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Cleared review notes relating to Accounts Receivable.	0.8	\$250	\$200	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Discussed Excess and Obsolete report with R. Shephard.	0.9	\$250	\$225	A2
Chamarro	Destiny D.	DDC	Senior	12/20/2007	Steering-Reviewed Steering annual physical inventory workpapers.	1.1	\$250	\$275	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Senior	12/20/2007	Steering-Performed Work in Progress Cost Build up testing.	1.7	\$250	\$425	A2
Nicol	Jeremy M.	JMN	Staff	12/20/2007	Steering-Documented steering discontinued operations tie out procedures.	3.2	\$220	\$704	A2
Yang	Jinglu	JY	Senior	12/20/2007	Saginaw - Working on core reserve audit	0.4	\$275	\$110	A2
Yang	Jinglu	JY	Senior	12/20/2007	Saginaw - Working on paper file documentation and organization	0.6	\$275	\$165	A2
Yang	Jinglu	JY	Senior	12/20/2007	Saginaw - Review internal audit API workpaper	2.2	\$275	\$605	A2
Yang	Jinglu	JY	Senior	12/20/2007	Saginaw - Working on GAMx documentation	4.8	\$275	\$1,320	A2
Boehm	Michael J.	MJB	Manager	12/21/2007	Walked J. Henning through supporting documentation for Steering Q4 charge on sale of business.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	12/21/2007	Review of supporting documentation for Q4 charge and MPSA related to Steering sales transaction.	2.1	\$330	\$693	A2
Boehm	Michael J.	MJB	Manager	12/21/2007	Conference call with L. Hadsz and M. Hatzfeld to discuss Tychy warranty process.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	12/21/2007	Answered D. Chamorro's questions related to interim substantive audit procedure wrap-up at Steering division.	1.3	\$330	\$429	A2
Chamorro	Destiny D.	DDC	Senior	12/21/2007	Steering-Answered questions with staff.	0.3	\$250	\$75	A2
Chamorro	Destiny D.	DDC	Senior	12/21/2007	Steering-Discussed non-productive inventory testing with A. Mackenzie.	0.3	\$250	\$75	A2
Chamorro	Destiny D.	DDC	Senior	12/21/2007	Steering-Developed Work in Progress analytic.	0.4	\$250	\$100	A2
Chamorro	Destiny D.	DDC	Senior	12/21/2007	Steering-Discussed inventory cut off testing with A. Mackenzie.	0.4	\$250	\$100	A2
Chamorro	Destiny D.	DDC	Senior	12/21/2007	Steering-Discussed Excess and Obsolete report testing with A. Mackenzie.	0.6	\$250	\$150	A2
Chamorro	Destiny D.	DDC	Senior	12/21/2007	Steering-Compiled workpapers in preparation for move.	0.8	\$250	\$200	A2
Chamorro	Destiny D.	DDC	Senior	12/21/2007	Steering-Reviewed Steering annual physical inventory workpapers.	0.9	\$250	\$225	A2
Chamorro	Destiny D.	DDC	Senior	12/21/2007	Steering-Reviewed interim workpapers for completeness.	1.2	\$250	\$300	A2
Mackenzie	Andrew M.	AMM	Staff	12/21/2007	Steering Division-Performing non productive inventory price testing.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	12/21/2007	Steering Division-Preparing lead sheets for 12/31/07 audit.	1.2	\$140	\$168	A2
Mackenzie	Andrew M.	AMM	Staff	12/21/2007	Steering Division-Performing cutoff procedures to verify existence of inventory.	1.7	\$140	\$238	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	12/21/2007	Steering Division-Performing inventory reserve excess and surplus quantity testing.	2.6	\$140	\$364	A2
<b>A2 Saginaw 2007 Audit Project Total:</b>						<b>278.6</b>		<b>\$65,257</b>	
<b>Saginaw Carve-Out Audit</b>									
Chamarro	Destiny D.	DDC	Senior	12/3/2007	Steering-Discussed review procedures for carve-out workpapers with S. Craig.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Senior	12/3/2007	Steering-Reviewed carve-out workpapers for completeness.	0.9	\$250	\$225	A2
Craig	Tashawna N.	TNC	Staff	12/3/2007	Steering - Performed archiving procedures for 2006 Steering Carve out audit	2.8	\$220	\$616	A2
Chamarro	Destiny D.	DDC	Senior	12/4/2007	Steering-Discussed review procedures for carve-out workpapers with S. Craig.	0.7	\$250	\$175	A2
Craig	Tashawna N.	TNC	Staff	12/4/2007	Steering - Performed archiving procedures for 2006 Steering Carve out audit	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Senior	12/6/2007	Steering-Discussed review procedures for carve-out workpapers with S. Craig & M. Boehm.	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Senior	12/6/2007	Steering-Included 8-K workpapers in carve-out audit file relating to impairment charge.	0.3	\$250	\$75	A2
Craig	Tashawna N.	TNC	Staff	12/7/2007	Steering - Performed archiving procedures for 2006 Steering Carve out audit	4.4	\$220	\$968	A2
Craig	Tashawna N.	TNC	Staff	12/10/2007	Updated spreadsheet to identify workpapers without appropriate signoff.	0.8	\$220	\$176	A2
Craig	Tashawna N.	TNC	Staff	12/10/2007	Organized 12/31/2006 Steering Carve Out workpapers in preparation of Archiving process.	1.8	\$220	\$396	A2
Henning	Jeffrey M.	JMH	Partner	12/10/2007	Discuss engagement letter for 2007 carve out	0.2	\$575	\$115	A2
Boehm	Michael J.	MJB	Manager	12/11/2007	Review of Steering F/S tie out and carve out adjustment binders for archiving purposes.	0.8	\$330	\$264	A2
Craig	Tashawna N.	TNC	Staff	12/12/2007	Updated spreadsheet to identify workpapers without appropriate signoff.	0.4	\$220	\$88	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2007	Discussion with K. Asher and S. Sheckell related to 2007 carve-out audit engagement letter for Steering division.	0.6	\$470	\$282	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2007	Discussion with J. Henning related to 2007 carve-out audit engagement letter for Steering division.	0.4	\$470	\$188	A2
Craig	Tashawna N.	TNC	Staff	12/13/2007	Updated spreadsheet to identify workpapers without appropriate signoff.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	12/13/2007	Organized 12/31/2006 Steering Carve Out workpapers in preparation of Archiving process.	2.4	\$220	\$528	A2
Craig	Tashawna N.	TNC	Staff	12/13/2007	Reviewed 12/31/2006 Steering Carve Out AWS File to verify that all electronic workpapers were electronically signed	2.8	\$220	\$616	A2
Craig	Tashawna N.	TNC	Staff	12/13/2007	Reviewed 12/31/2006 workpapers to verify that all hard copy workpapers were appropriately signed	3.1	\$220	\$682	A2
Aquino	Heather	HRA	Client Serving Associate	12/14/2007	Correspondence with B. Hamblin and M. Boehm regarding status of engagement.	0.1	\$140	\$14	A2
Boehm	Michael J.	MJB	Manager	12/14/2007	Archive of the 2006 carve-out audit.	2.6	\$330	\$858	A2
Chamarro	Destiny D.	DDC	Senior	12/14/2007	Steering-Perform archiving procedures for carve-out audit.	2.1	\$250	\$525	A2
Craig	Tashawna N.	TNC	Staff	12/14/2007	Updated spreadsheet to identify workpapers without appropriate signoff.	0.4	\$220	\$88	A2
Craig	Tashawna N.	TNC	Staff	12/14/2007	Reviewed 12/31/2006 Steering Carve Out AWS File to verify that all electronic workpapers were electronically signed	1.5	\$220	\$330	A2
Craig	Tashawna N.	TNC	Staff	12/17/2007	Performed archiving procedures for the 2006 Steering Carve Out Audit	8.6	\$220	\$1,892	A2
<b>A2 Saginaw Carve-Out Project Total:</b>						<b>40.9</b>		<b>\$9,835</b>	
<b>SAP Pre-Implementation</b>									
Henning	Jeffrey M.	JMH	Partner	12/3/2007	Planning for meetings re: European SAP implementations	1.4	\$575	\$805	A2
Henning	Jeffrey M.	JMH	Partner	12/4/2007	Correspondence re: European SAP assistance	0.6	\$575	\$345	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2007	Correspondence re: European SAP assistance	0.2	\$575	\$115	A2
Clarke	Hayley L.	HLC	Senior	12/11/2007	Complete documentation for AWS file for review and archiving.	2.4	\$250	\$600	A2
Ciungu	Roxana M.	RMC	Staff	12/12/2007	Reviewed files received for Dacor data conversion.	0.8	\$220	\$176	A2
Ciungu	Roxana M.	RMC	Staff	12/12/2007	Worked on documenting DGL to SAP project.	0.8	\$220	\$176	A2
Ciungu	Roxana M.	RMC	Staff	12/13/2007	Worked on documenting DGL to SAP project.	3.3	\$220	\$726	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2007	Conference call with J. Henning, K. Cash, S. Pacella and J. Simpson to discuss the SAP transition audit procedures to be discussed next week with M. Messina.	1.2	\$470	\$564	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/14/2007	Conf. Call with J. Simpson, J. Henning, A. Krabill, and K. Cash to discuss upcoming meeting with EMEA Corp Controller re: Europe SAP Conversions.	0.8	\$330	\$264	A2
Simpson	Jamie	JS	Senior Manager	12/14/2007	Conf. call with K. Cash, J. Henning, S. Pacella and A. Krabill to discuss SAP implementations.	0.8	\$470	\$376	A2
Henning	Jeffrey M.	JMH	Partner	12/15/2007	SAP EMEA Rollout presentation deck and preparation for meeting with M. Messina.	1.1	\$575	\$633	A2
Pacella	Shannon M.	SMP	Manager	12/15/2007	Develop presentation for meeting with M. Messina re: Europe SAP conversions and E&Y involvement.	3.5	\$330	\$1,155	A2
Henning	Jeffrey M.	JMH	Partner	12/16/2007	SAP EMEA Rollout presentation deck and preparation for meeting with M. Messina.	0.9	\$575	\$518	A2
Simpson	Jamie	JS	Senior Manager	12/16/2007	Review of SAP implementation presentation for meeting with M. Massimiliano.	0.8	\$470	\$376	A2
Cash	Kevin L.	KLC	Partner	12/17/2007	Meeting with M. Messina re European SAP implementations including prep time	0.6	\$575	\$345	A2
Henning	Jeffrey M.	JMH	Partner	12/17/2007	SAP EMEA Rollout presentation deck and preparation for meeting with M. Messina.	1.5	\$575	\$863	A2
Pacella	Shannon M.	SMP	Manager	12/17/2007	Meeting with B. Welsh, A. Krabill, and J. Henning to discuss changes to the presentation with M. Messina.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	12/17/2007	Develop presentation for meeting with M. Messina re: Europe SAP conversions and E&Y involvement.	1.9	\$330	\$627	A2
Cash	Kevin L.	KLC	Partner	12/18/2007	Meeting with M. Messina re European SAP implementations including prep time	3.6	\$575	\$2,070	A2
Henning	Jeffrey M.	JMH	Partner	12/18/2007	Meeting with M. Messina re: SAP implementations in EMEA	1.8	\$575	\$1,035	A2
Pacella	Shannon M.	SMP	Manager	12/18/2007	Preparing meeting materials for discussion with M. Massimiliano.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	12/18/2007	Meeting with K. Cash, J. Henning, B. Welsh, A. Krabill and M. Messina to discuss Europe SAP conversions and E&Y's involvement.	1.9	\$330	\$627	A2
Pacella	Shannon M.	SMP	Manager	12/19/2007	Discussion with A. Bianco regarding status of role redesign and next steps.	0.4	\$330	\$132	A2
<b>A2 SAP Pre-Implementation Project Total:</b>						<b>31.7</b>		<b>\$12,989</b>	

Toyota

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/7/2007	Met with M. Hatzfeld to discuss the Toyota warranty accrual and our procedures to audit the statistical analysis associated with the accrual.	1.1	\$300	\$330	A2
<b>A2 Toyota Project Total:</b>						<u>1.1</u>		<u>\$330</u>	
<b>A2 Project Total:</b>						<u>1,213.2</u>		<u>\$400,429</u>	
<b>Tax Bankruptcy - A3</b>									
Blank	Jacob M.	JMB	Partner	12/3/2007	Weekly status update call	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	12/3/2007	Reviewing recently filed Schedules 13g for 382 impact.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	12/3/2007	Call with S. Gale, R. Ward and H. Tucker regarding potential cancellation of indebtedness ("COD") under new deal	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	12/3/2007	Reviewing/analyzing impact of proposed amendments to emergence plan.	1.8	\$550	\$990	A3
Ericson	Molly	ME	Manager	12/3/2007	Updating and reviewing tax model for revised potential emergence date.	2.3	\$550	\$1,265	A3
Tosto	Cathy I.	CIT	Partner	12/3/2007	Weekly call with Skadden, E&Y and Delphi related to bankruptcy issues.	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	12/3/2007	Call with S. Gale, R. Ward and M. Ericson regarding potential COD under new deal	0.4	\$750	\$300	A3
Tucker	Howard J.	HJT	Partner	12/3/2007	Weekly status update call.	0.6	\$750	\$450	A3
Tucker	Howard J.	HJT	Partner	12/3/2007	Reviewing Plan terms for potential COD implications.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	12/3/2007	Weekly status update call	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	12/3/2007	Calls with H. Tucker and S. Gale regarding potential for CODI	1.4	\$750	\$1,050	A3
Ward	Richard D.	RDW	Executive Director	12/3/2007	Review information regarding plan amendments, assess likelihood of COD income	2.3	\$750	\$1,725	A3
Blank	Jacob M.	JMB	Partner	12/4/2007	Reviewing/analyzing recent 382 ruling for potential applicability to Delphi.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	12/5/2007	Reviewing/analyzing recent 382 ruling for potential applicability to Delphi.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	12/5/2007	Updating and reviewing tax model for revised potential emergence date.	1.9	\$550	\$1,045	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	12/5/2007	Correspondence with R. Ward, R. Ticker, C. Tosto, M. Erickson, and M. Jones re: amendment to reorganization plan dated 12-4-07 filed with the court.	0.1	\$500	\$50	A3
Hegelmann	Julie Ann	JAH	Manager	12/5/2007	Retrieve 12-4-07 amendments to the reorganization plan from company website	0.2	\$500	\$100	A3
Hegelmann	Julie Ann	JAH	Manager	12/6/2007	Retrieve 12-4-07 court filing of amendments to reorganization plan.	0.4	\$500	\$200	A3
Tosto	Cathy I.	CIT	Partner	12/10/2007	Weekly call with Skadden and Delphi related to emergence tax issues	0.2	\$680	\$136	A3
Tucker	Howard J.	HJT	Partner	12/10/2007	Weekly status update call.	0.2	\$750	\$150	A3
Tucker	Howard J.	HJT	Partner	12/10/2007	Reviewing revised Plan for tax implications.	3.1	\$750	\$2,325	A3
Tucker	Howard J.	HJT	Partner	12/10/2007	Discussion with J. Blank regarding tax implications of Plan.	0.9	\$750	\$675	A3
Blank	Jacob M.	JMB	Partner	12/10/2007	Weekly status update call.	0.2	\$750	\$150	A3
Blank	Jacob M.	JMB	Partner	12/10/2007	Discussion with H. Tucker regarding tax implications of Plan.	0.9	\$750	\$675	A3
Tosto	Cathy I.	CIT	Partner	12/11/2007	Review and revise pension deduction memo.	1.2	\$680	\$816	A3
Tosto	Cathy I.	CIT	Partner	12/13/2007	Follow-up on pension deduction memo	0.2	\$680	\$136	A3
Ericson	Molly	ME	Manager	12/17/2007	Weekly status update call with Company and Skadden, R. Ward and H. Tucker.	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	12/17/2007	Reviewing Schedules 13G/D for Sec. 382 implications.	0.8	\$550	\$440	A3
Tosto	Cathy I.	CIT	Partner	12/17/2007	Weekly call with Delphi and Skadden.	0.4	\$680	\$272	A3
Tosto	Cathy I.	CIT	Partner	12/17/2007	Discuss pension memo with K. Cobb	0.4	\$680	\$272	A3
Tucker	Howard J.	HJT	Partner	12/17/2007	Weekly status update call with Company and Skadden, R. Ward and M. Ericson.	0.6	\$750	\$450	A3
Tucker	Howard J.	HJT	Partner	12/18/2007	Reviewing potential application and implications of 1017(d).	0.6	\$750	\$450	A3
Sirkin	Stuart A.	SAS	Executive Director	12/19/2007	Review of pension memo	0.5	\$750	\$375	A3
Tosto	Cathy I.	CIT	Partner	12/19/2007	Discuss pension memo with S. Sirkin and revise accordingly	0.6	\$680	\$408	A3
Tosto	Cathy I.	CIT	Partner	12/20/2007	Discuss pension memo with S. Sirkin and revise accordingly	0.2	\$680	\$136	A3
Blank	Jacob M.	JMB	Partner	12/21/2007	Reviewing revised Plan for tax implications.	0.5	\$750	\$375	A3
Blank	Jacob M.	JMB	Partner	12/21/2007	Call with Skadden and Delphi related to bankruptcy emergence issues.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	12/21/2007	Updates to tax forecast model.	1.4	\$550	\$770	A3
Tosto	Cathy I.	CIT	Partner	12/21/2007	Call with Skadden and Delphi related to bankruptcy emergence issues.	0.4	\$680	\$272	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	12/21/2007	Review TBBS reconfigured for NUBIL model.	1.9	\$680	\$1,292	A3
Ericson	Molly	ME	Manager	12/26/2007	Reviewing and making updates to tax forecast model.	0.6	\$550	\$330	A3
<b>A3 Project Subtotal:</b>						<b>31.6</b>		<b>\$21,059</b>	
<b>Tax International - A3</b>									
Vallat	Frederic	FV	Principal	12/4/2007	Supervise O. Cuyper re question from C. Joosen on control and management and shareholders meetings in France.	0.6	\$750	\$450	A3
De Cuyper	Olivier	OD	Manager	12/5/2007	Reserch per C. Joosen regarding the definition of a place of management in a French legal context and in a tax treaty context	0.7	\$550	\$385	A3
Havai	Peter	PH	Manager	12/5/2007	Legal research on the Hungarian requirements of board meetings/shareholder meetings of a resident company from a tax point of view.	0.8	\$550	\$440	A3
Havai	Peter	PH	Manager	12/5/2007	Call with G. Hugai, Hungarian lawyer of Szabo, Kelemen es Tarsai law Firm regarding the requirements of the Hungarian Companies Act.	0.2	\$550	\$110	A3
Havai	Peter	PH	Manager	12/5/2007	Preparing an email reply to C. Joosen regarding the Hungarian requirements of board meetings/shareholder meetings of a resident company from a tax point of view.	0.3	\$550	\$165	A3
Parigi	Delphine	DP	Senior	12/5/2007	Research and memo on tax requirements for shareholde and board meetings	1.1	\$450	\$495	A3
Singer	Alexander J.	AJS	Senior	12/5/2007	Shareholder meeting requirement email - UK	1.0	\$450	\$450	A3
Parigi	Delphine	DP	Senior	12/6/2007	Research and memo on tax requirements for shareholde and board meetings	1.4	\$450	\$630	A3
Vallat	Frederic	FV	Principal	12/6/2007	Supervise O. Cuyper re control & management in France.	0.9	\$750	\$675	A3
Keown	Karen M.	KMK	Senior Manager	12/12/2007	Review updated correspondence on Poland Ruling	0.2	\$600	\$120	A3
Keown	Karen M.	KMK	Senior Manager	12/12/2007	Call with A. Voortman to discuss Delphi U.S. tax memorandum and documentation for International Restructuring engagement	0.4	\$600	\$240	A3
Maksymczak	Agnieszka	AM	Senior Manager	12/12/2007	Review of the generic loan agreement.	0.7	\$650	\$455	A3
Maksymczak	Agnieszka	AM	Senior Manager	12/12/2007	Discussion re interest payment mechanism.	0.4	\$650	\$260	A3
Moreau	Peter	PM	Senior Manager	12/12/2007	Circular Meeting question form E&Y Luxembourg - reply from Belgian tax perspective	1.0	\$650	\$650	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	12/13/2007	Discussion w/ B. Sparks re: Funding Changes.	0.9	\$680	\$612	A3
Keown	Karen M.	KMK	Senior Manager	12/19/2007	Delphi update discussion with M. Mukhtar re: offshore v. U.S. funding and changes to transaction steps.	0.6	\$600	\$360	A3
Maksymczak	Agnieszka	AM	Senior Manager	12/19/2007	Conference call (plus analysis) with E&Y Poland re two financing alternatives.	0.9	\$650	\$585	A3
<b>A3 Project Subtotal:</b>						<b>12.1</b>		<b>\$7,082</b>	
<b>A3 Project Total:</b>						<b>43.7</b>		<b>\$28,141</b>	
<b>Fee Application</b>									
Aquino	Heather	HRA	Client Serving Associate	12/3/2007	Correspondence with B. Hamblin regarding November Fees for invoice purposes.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	12/3/2007	Preparation of November Access database for bankruptcy billing process.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	12/3/2007	Update MASTER Employees and MASTER Code Combo for November invoice.	1.8	\$140	\$252	
Aquino	Heather	HRA	Client Serving Associate	12/3/2007	Begin working on November invoice.	3.1	\$140	\$434	
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	Correspond with H. Aquino re: adjustment to November billing descriptions to be in compliance with the bankruptcy billing requirements.	0.1	\$330	\$33	
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	Review and revise descriptions for charges posted during November.	0.6	\$330	\$198	
Hegelmann	Julie Ann	JAH	Manager	12/3/2007	Correspond with M. Mukhtar re: adjustments to November time charges.	0.1	\$330	\$33	
Tosto	Cathy I.	CIT	Partner	12/3/2007	Prepare November invoice fee accrual per the Company.	0.4	\$575	\$230	
Aquino	Heather	HRA	Client Serving Associate	12/4/2007	Work on November invoice.	8.1	\$140	\$1,134	
Aquino	Heather	HRA	Client Serving Associate	12/5/2007	Work on November invoice.	1.2	\$140	\$168	
Saimoua	Omar Issam	OIS	Senior	12/5/2007	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/6/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	
Zinger	Miriam R.	MRZ	Staff	12/6/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Boehm	Michael J.	MJB	Manager	12/7/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Ciungu	Roxana M.	RMC	Staff	12/7/2007	Accumulation of information related to preparation of fee application.	2.3	\$220	\$506	
Craig	Tashawna N.	TNC	Staff	12/7/2007	Accumulation of information related to preparation of fee application.	0.8	\$220	\$176	
Gerber	Katherine A.	KAA	Senior	12/7/2007	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Horner	Kevin John	KJH	Senior	12/7/2007	Accumulation of information related to preparation of fee application.	0.9	\$250	\$225	
Krabill	Aaron J.	AJK	Senior Manager	12/7/2007	Accumulation of information related to preparation of fee application.	0.7	\$470	\$329	
Marold	Erick W.	EWM	Senior	12/7/2007	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Miller	Nicholas S.	NSM	Manager	12/7/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Miller	Nicholas S.	NSM	Manager	12/7/2007	Review of the November invoice.	1.1	\$330	\$363	
Pikos	Matthew C.	MCP	Senior	12/7/2007	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Pochmara	Rose Christine	RCP	Staff	12/7/2007	Accumulation of information related to preparation of fee application.	2.1	\$140	\$294	
Ranney	Amber C.	ACR	Senior	12/7/2007	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Rasmussen	Kyle M.	KMR	Staff	12/7/2007	Accumulation of information related to preparation of fee application.	0.7	\$140	\$98	
Rothmund	Mario Valentin	MVR	Senior	12/7/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	Partner	12/7/2007	Accumulation of information related to preparation of fee application.	0.7	\$575	\$403	
Simpson	Emma-Rose S.	ESS	Senior	12/7/2007	Accumulation of information related to preparation of fee application.	1.2	\$250	\$300	
Miller	Nicholas S.	NSM	Manager	12/11/2007	Time spent reviewing the invoice for November time incurred.	2.9	\$330	\$957	
Aquino	Heather	HRA	Client Serving Associate	12/12/2007	Work on November 07 invoice.	3.1	\$140	\$434	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/12/2007	Time spent reviewing the invoice for November time incurred.	1.0	\$330	\$330	
Aquino	Heather	HRA	Client Serving Associate	12/13/2007	Work on submission to the LCC (sixth interim - resubmission).	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	12/13/2007	Work on November invoice - time detail.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	12/13/2007	Preparation of November 07 Invoice for Review by Division, Tax and IT.	1.4	\$140	\$196	
Aquino	Heather	HRA	Client Serving Associate	12/13/2007	Work on November expenses.	2.3	\$140	\$322	
Hegelmann	Julie Ann	JAH	Manager	12/13/2007	Review November tax billings	1.2	\$330	\$396	
Marold	Erick W.	EWM	Senior	12/13/2007	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Aquino	Heather	HRA	Client Serving Associate	12/14/2007	Accumulation of information related to preparation of fee application.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	12/14/2007	Work on November invoice.	1.4	\$140	\$196	
Boehm	Michael J.	MJB	Manager	12/14/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Chamarro	Destiny D.	DDC	Senior	12/14/2007	Accumulation of information related to preparation of fee application.	0.3	\$250	\$75	
Ciungu	Roxana M.	RMC	Staff	12/14/2007	Accumulation of information related to preparation of fee application.	2.2	\$220	\$484	
Craig	Tashawna N.	TNC	Staff	12/14/2007	Accumulation of information related to preparation of fee application.	0.8	\$220	\$176	
Gerber	Katherine A.	KAA	Senior	12/14/2007	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Horner	Kevin John	KJH	Senior	12/14/2007	Accumulation of information related to preparation of fee application.	0.9	\$250	\$225	
Krabill	Aaron J.	AJK	Senior Manager	12/14/2007	Accumulation of information related to preparation of fee application.	0.7	\$470	\$329	
Miller	Nicholas S.	NSM	Manager	12/14/2007	Accumulation of information related to preparation of fee application.	0.6	\$330	\$198	
Nicol	Jeremy M.	JMN	Staff	12/14/2007	Accumulation of information related to preparation of fee application.	0.7	\$220	\$154	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/14/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Pikos	Matthew C.	MCP	Senior	12/14/2007	Accumulation of information related to preparation of fee application.	0.7	\$275	\$193	
Pochmara	Rose Christine	RCP	Staff	12/14/2007	Accumulation of information related to preparation of fee application.	1.2	\$140	\$168	
Ranney	Amber C.	ACR	Senior	12/14/2007	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Rasmussen	Kyle M.	KMR	Staff	12/14/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Rothmund	Mario Valentin	MVR	Senior	12/14/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	Partner	12/14/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Simpson	Jamie	JS	Senior Manager	12/14/2007	Accumulation of information related to preparation of fee application.	0.7	\$470	\$329	
Yang	Jinglu	JY	Senior	12/14/2007	Accumulation of information related to preparation of fee application.	0.2	\$275	\$55	
Zinger	Miriam R.	MRZ	Staff	12/14/2007	Accumulation of information related to preparation of fee application.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	12/17/2007	Correspondence with J. Simon regarding Delphi/Retained Professionals/October Fee Statements.	0.1	\$140	\$14	
Aquino	Heather	HRA	Client Serving Associate	12/17/2007	Work on November invoice.	2.1	\$140	\$294	
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Send correspondence to M. Mukhtar re: billing entries recorded for November activities.	0.1	\$330	\$33	
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Draft and send correspondence to C. Smith re: billing entries for November.	0.2	\$330	\$66	
Hegelmann	Julie Ann	JAH	Manager	12/17/2007	Revise November billing based on final review by C. Tosto.	0.9	\$330	\$297	
Tosto	Cathy I.	CIT	Partner	12/17/2007	Review November billing	0.9	\$575	\$518	
Aquino	Heather	HRA	Client Serving Associate	12/18/2007	Work on November invoice.	2.8	\$140	\$392	
Miller	Nicholas S.	NSM	Manager	12/18/2007	Review of expenses for the November bill.	1.3	\$330	\$429	
Sheckell	Steven F.	SFS	Partner	12/19/2007	Review monthly invoice for submission to court	1.5	\$575	\$863	
Simpson	Jamie	JS	Senior Manager	12/19/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	12/20/2007	Accumulation of information related to preparation of fee application.	0.5	\$140	\$70	
Sheckell	Steven F.	SFS	Partner	12/20/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Boehm	Michael J.	MJB	Manager	12/21/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Chamarro	Destiny D.	DDC	Senior	12/21/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Ciungu	Roxana M.	RMC	Staff	12/21/2007	Accumulation of information related to preparation of fee application.	2.1	\$220	\$462	
Craig	Tashawna N.	TNC	Staff	12/21/2007	Accumulation of information related to preparation of fee application.	0.8	\$220	\$176	
Horner	Kevin John	KJH	Senior	12/21/2007	Accumulation of information related to preparation of fee application.	0.9	\$250	\$225	
Krabill	Aaron J.	AJK	Senior Manager	12/21/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	
Mackenzie	Andrew M.	AMM	Staff	12/21/2007	Accumulation of information related to preparation of fee application.	0.5	\$140	\$70	
Marold	Erick W.	EWM	Senior	12/21/2007	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Miller	Nicholas S.	NSM	Manager	12/21/2007	Accumulation of information related to preparation of fee application.	1.2	\$330	\$396	
Nicol	Jeremy M.	JMN	Staff	12/21/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Pacella	Shannon M.	SMP	Manager	12/21/2007	Accumulation of information related to preparation of fee application.	0.6	\$330	\$198	
Pikos	Matthew C.	MCP	Senior	12/21/2007	Accumulation of information related to preparation of fee application.	0.7	\$275	\$193	
Ranney	Amber C.	ACR	Senior	12/21/2007	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Rothmund	Mario Valentin	MVR	Senior	12/21/2007	Accumulation of information related to preparation of fee application.	0.9	\$275	\$248	
Simpson	Emma-Rose S.	ESS	Senior	12/21/2007	Accumulation of information related to preparation of fee application.	1.2	\$250	\$300	
Zinger	Miriam R.	MRZ	Staff	12/21/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Simpson	Emma-Rose S.	ESS	Senior	12/24/2007	Accumulation of information related to preparation of fee application.	0.3	\$250	\$75	
Ranney	Amber C.	ACR	Senior	12/28/2007	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Fee Application Preparation Total:						<u>90.4</u>		<u>\$21,961</u>	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
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**Exhibit D**  
**Delphi Corporation**  
**Summary of 2007 Fees by Professional**  
**For the Period December 29, 2007 through January 25, 2008**

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>2007 Consolidated Audit - A1</b>									
Pochmara	Rose Christine	RCP	Staff	12/31/2007	Worked on workers' compensation year end analytics using the draft of the 12/31/07 valuation. Set up a template for GAMx accordingly.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	12/31/2007	Set up the flow of transactions in the walkthrough for worker's compensation.	2.3			A1
Pochmara	Rose Christine	RCP	Staff	12/31/2007	Interim balance sheet workers' comp analytic - compared 9/30 balances to 12/31/06 amounts and explained accordingly.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	12/31/2007	Associated tests of controls between substantive procedures and test of controls worksteps for the healthcare accrual.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	12/31/2007	Guidance from A. Ranney regarding worker's compensation, attrition, and healthcare accrual procedures.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	12/31/2007	Set up year end analytics for the following accounts: Healthcare Accrual, Attrition Reserve, and Worker's Compensation.	1.2			A1
Ranney	Amber C.	ACR	Senior	12/31/2007	Review open interim procedures related to employee cost liability accounts with R. Pochmara.	0.8			A1
Ranney	Amber C.	ACR	Senior	12/31/2007	Detail reviewing pension participant data testing and creating a list of open items.	1.9			A1
Aquino	Heather	HRA	Audit Support Associate	1/2/2008	Correspondence regarding DOM Agendas.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/2/2008	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/2/2008	Coordination of Delphi move.	1.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/2/2008	Moved into new workspace provided by Delphi.	2.7			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	1/2/2008	Packard-Discussed account delegation and planning for year end audit with M. Pikos.	0.7			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/2/2008	Finished HP walkthrough and testing and posted to GAMx accordingly.	1.3			A1
Hegelmann	Julie Ann	IAH	<b>Manager</b>	1/2/2008	Deferred taxes - reconcile schedule m's as reported on th tax return to the taxable income summary provided, to support the overall reconciliation of the PTR difference	1.3			A1
Horner	Kevin John	KJH	<b>Senior</b>	1/2/2008	Updated GAMx for sign-offs for work completed for investments substantive testing.	0.4			A1
Horner	Kevin John	KJH	<b>Senior</b>	1/2/2008	Meeting with M. Zinger to discuss review notes for unio training fund accrual testing.	0.9			A1
Horner	Kevin John	KJH	<b>Senior</b>	1/2/2008	Reviewed work completed by M. Zinger to clear review notes related to testing of the union training fund accrual.	0.9			A1
Horner	Kevin John	KJH	<b>Senior</b>	1/2/2008	Worked on documentation for investments testing at consolidated level.	1.2			A1
Horner	Kevin John	KJH	<b>Senior</b>	1/2/2008	Work on interim procedures for corporate testing.	3.9			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	1/2/2008	Powertrain - Clearing interim audit review notes.	3.6			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	1/2/2008	E&S - Review of E&S workpapers.	1.1			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	1/2/2008	Thermal-Discussed interim audit status with M. Rothmund.	0.6			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	1/2/2008	Thermal-Prepare inventory reserves memo.	1.4			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	1/2/2008	Thermal-Performed inventory reserves testing.	1.8			A1
Odomirok	Kathleen C.	KCO	<b>Senior Manager</b>	1/2/2008	Peer Review	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/2/2008	Completing documentation of control testing procedures relating to the expenditure and financial reporting cycles at the Packard Division.	2.2			A1
Pochmara	Rose Christine	RCP	Staff	1/2/2008	Guidance from A. Ranney regarding worker's compensation, attrition, and healthcare accrual procedures.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/2/2008	Associated worksteps in GAMx for Pension testing and Healthcare Accrual.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	1/2/2008	Set up the flow of transactions in the walkthrough for worker's compensation.	2.4			A1
Pochmara	Rose Christine	RCP	Staff	1/2/2008	Located current and prior year workpapers.	1.1			A1
Ranney	Amber C.	ACR	Senior	1/2/2008	Review open interim procedures related to employee cos liability accounts with R. Pochmara.	9.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/2/2008	Unpacking and preparing the new location	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/2/2008	Procedures for cash TOC for corporate	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/2/2008	Updating interim lead sheets for the approaching YE at Packard	2.9			A1
Simpson	Jamie	JS	Senior Manager	1/2/2008	Review of bankruptcy news for December.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/2/2008	Review of confirmation for corporate pension asset trustees.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/2/2008	Review of Healthcare accrual interim workpapers.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/2/2008	Review of workers compensation interim actuarial summary memo.	1.2			A1
Zinger	Miriam R.	MRZ	Staff	1/2/2008	Substantive procedures related to other accrued liability accounts.	1.9			A1
Zinger	Miriam R.	MRZ	Staff	1/2/2008	Entity level control testing review of management's testing.	2.1			A1
Zinger	Miriam R.	MRZ	Staff	1/2/2008	Union Training fund substantive procedures documentation and clearing review notes.	1.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/3/2008	Begin preparation of email to engagement team regarding new expense policy highlights.	0.8			A1
Aquino	Heather	HRA	Audit Support Associate	1/3/2008	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/3/2008	Coordination of Delphi move.	2.6			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/3/2008	Unpack/organize from Delphi move.	1.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/3/2008	Review of interim substantive workpapers.	1.9			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/3/2008	Review of KDAC and Union Training Fund workpaper documentation	2.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/3/2008	DPSS - Discussed Q4 accounting memos with C. Anderson	0.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/3/2008	DPSS - Preparation of summary memorandum related to DPSS Inventory reserves.	3.2			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	1/3/2008	Packard-Discussed account delegation and planning for year end audit with M. Pikos.	0.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/3/2008	Application controls testing for Grundig, Germany.	1.3			A1
Hegelmann	Julie Ann	JAH	<b>Manager</b>	1/3/2008	Status call with M. Jones.	0.2			A1
Henning	Jeffrey M.	JMH	<b>Partner</b>	1/3/2008	Packard - Inventory observation status and planning for final fieldwork	0.8			A1
Horner	Kevin John	KJH	<b>Senior</b>	1/3/2008	Meeting with M. Boehm to discuss testing of investment and union training fund accrual.	0.4			A1
Horner	Kevin John	KJH	<b>Senior</b>	1/3/2008	Reviewed prior year financial statement close process walkthrough to prepare for current year walkthrough.	0.7			A1
Horner	Kevin John	KJH	<b>Senior</b>	1/3/2008	Worked on documentation for investments testing for interim procedures.	1.2			A1
Horner	Kevin John	KJH	<b>Senior</b>	1/3/2008	Worked on corporate interim testing procedures.	3.9			A1
Kearns	Matthew R.	MRK	<b>Manager</b>	1/3/2008	Powertrain - Preparing for executive review of interim audit workpapers	2.3			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	1/3/2008	Call with A. Brazier to discuss Q4 technical accounting issues.	0.7			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	1/3/2008	Review of Q4 DPSS technical accounting memo relating to Denso common rail accounting memo.	0.6			A1
Marold	Erick W.	EWM	<b>Senior</b>	1/3/2008	Met with J. Simpson to discuss AP CAAT procedures and status to date.	0.6			A1
Marold	Erick W.	EWM	<b>Senior</b>	1/3/2008	Discussed review notes with J. Nicol related to supplemental compensation.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/3/2008	Met with P. Sturkenboom to discuss the status of the accounts payable debit balance reclassification.	1.2			A1
Marold	Erick W.	EWM	Senior	1/3/2008	Detail reviewed the supplemental compensation for classified salary employees.	1.8			A1
Marold	Erick W.	EWM	Senior	1/3/2008	Detail reviewed the supplemental compensation related to executive employees.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	1/3/2008	Thermal-Performed inventory reserves testing.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	1/3/2008	Thermal-Met with J. Simpson and M. Rothmund to discuss audit status.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/3/2008	Thermal-Performed reconciliation of gross margin to net income.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	1/3/2008	Thermal-Pulled Hyperion reports for gross margin analysis.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	1/3/2008	Thermal-performed tooling detail testing.	3.2			A1
Pacella	Shannon M.	SMP	Manager	1/3/2008	Review of IT workpapers and provide feedback.	7.4			A1
Pikos	Matthew C.	MCP	Senior	1/3/2008	Completing documentation of control testing procedures relating to the expenditure and financial reporting cycles at the Packard Division.	2.3			A1
Pikos	Matthew C.	MCP	Senior	1/3/2008	Creating the responsibilities matrix for the Packard division to allocate the year-end audit areas amongst the engagement team.	3.2			A1
Pochmara	Rose Christine	RCP	Staff	1/3/2008	Guidance from A. Ranney regarding worker's compensation, attrition, and healthcare accrual procedures.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/3/2008	Meeting with G. Kimpan to discuss additional requests and questions left open from attrition testing and participant data testing for the Fidelity data.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	1/3/2008	Located current and prior year workpapers.	0.4			A1
Ranney	Amber C.	ACR	Senior	1/3/2008	Review open interim procedures related to employee co liability accounts with R. Pochmara.	9.6			A1
Rasmussen	Kyle M.	KMR	Staff	1/3/2008	Updating interim lead sheets for the approaching YE at Packard	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	1/3/2008	Organizing worksteps, updating GAMx files for YE at Packard	4.8			A1
Sheckell	Steven F.	SFS	Partner	1/3/2008	Year end treasury meeting	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/3/2008	Review of draft data report from Watson Wyatt on pension demographic data.	2.2			A1
Simpson	Jamie	JS	Senior Manager	1/3/2008	Time spent on move into our new space at Delphi.	2.3			A1
Zinger	Miriam R.	MRZ	Staff	1/3/2008	Union Training fund substantive procedures documentation and clearing review notes.	0.6			A1
Zinger	Miriam R.	MRZ	Staff	1/3/2008	Substantive procedures related to other accrued liability accounts.	3.9			A1
Zinger	Miriam R.	MRZ	Staff	1/3/2008	ELC review of management's testing.	5.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/4/2008	Correspondence with B. Hamblin regarding meeting with K. Asher to discuss engagement economics.	0.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/4/2008	Correspondence with J. Hegelmann regarding Delphi - Global detail for tax economics.	0.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/4/2008	Correspondence with N. Miller regarding December invoice accrual per the Company.	0.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/4/2008	Correspondence with B. Hamblin, A. Suhy and K. Schaefer regarding E&Y Payment.	0.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/4/2008	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/4/2008	Coordination of Delphi move.	1.9			A1
Boehm	Michael J.	MJB	Manager	1/4/2008	DPSS - Reviewed Denso revenue recognition accounting memo and discussed with C. Anderson, A. Krabill and M. Basin.	1.4			A1
Gerber	Katherine A.	KAA	Senior	1/4/2008	Thermal - Discuss warranty schedules for year-end testing with B. Kolb.	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/4/2008	Thermal - Call to with C. Tompkins, J. Meinburg, J. Simpson and J. Nicol to discuss year-end audit requests for tooling and fixed assets.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	1/4/2008	Deferred taxes - review completed analysis with M. Jones in preparation for his review.	1.9			A1
Hegelmann	Julie Ann	JAH	Manager	1/4/2008	Correspondence with L. Fisher re: income tax disclosure checklist and FIN 48 information.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/4/2008	Disclosures - gathering documentation for L. Fisher for FIN 48.	0.7			A1
Horner	Kevin John	KJH	Senior	1/4/2008	Meeting with J. Volek to discuss KDAC investment questions for interim testing.	0.9			A1
Horner	Kevin John	KJH	Senior	1/4/2008	Worked on testing for investments for interim substantive procedures.	0.9			A1
Horner	Kevin John	KJH	Senior	1/4/2008	Worked on corporate interim procedures.	2.9			A1
Horner	Kevin John	KJH	Senior	1/4/2008	E&S Audit: weekly status update call with E&S accounting staff.	0.8			A1
Kearns	Matthew R.	MRK	Manager	1/4/2008	Powertrain - Responding to client emails regarding year-end audit request lists	1.2			A1
Kearns	Matthew R.	MRK	Manager	1/4/2008	Powertrain - Participating in executive review of interim audit workpapers	4.6			A1
Kennedy	Gareth L.	GLK	Manager	1/4/2008	Actuarial Review of Worker's Compensation Liabilities	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2008	DPSS - Meeting with C. Anderson, M Bhasin and M. Boehm to discuss the Denso common rail accounting memo.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2008	E&S - Conference call with B. Berry, R. Hoffman and E Marold regarding Q4 accounting matters.	0.4			A1
Marold	Erick W.	EWM	Senior	1/4/2008	Preparation of a lead sheet for prepaid assets.	1.1			A1
Marold	Erick W.	EWM	Senior	1/4/2008	E&S Audit - Participated in the weekly status update cal with E&S finance managers.	0.6			A1
Marold	Erick W.	EWM	Senior	1/4/2008	E&S - Conference call with R. Hofmann and B. Berry to discuss items related to 2008 restructuring initiatives, E&O inventory adjustments and the requested inventory gross margin analysis.	1.4			A1
Marold	Erick W.	EWM	Senior	1/4/2008	Additional procedures performed related to amortization and classification of the buydown asset recorded in conjunction with collective bargaining agreements reached with the UAW and IUE.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	1/4/2008	Obtaining network connectivity in previous location.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/4/2008	Obtaining and organizing files.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	1/4/2008	Thermal-Performed reconciliation of gross margin to net income.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	1/4/2008	Thermal-Engaged in correspondence regarding inventor reserves with D. Conlon.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/4/2008	Thermal-Met with C. Tompkins, J. Simpson, and J. Meinberg to discuss tooling and fixed assets.	0.9			A1
Pacella	Shannon M.	SMP	Manager	1/4/2008	Review of IT workpapers and provide feedback.	5.9			A1
Pikos	Matthew C.	MCP	Senior	1/4/2008	Reconciling the detail sub-ledger for non-productive inventory at the Packard division to the general ledger.	3.3			A1
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Associated worksteps in GAMx for Pension testing and Healthcare Accrual.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Associated tests of controls between substantive procedures and test of controls worksteps for the healthcare accrual.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Guidance from A. Ranney regarding worker's compensation, attrition, and healthcare accrual procedures.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Obtain Grant Thorton workpapers for Fidelity data testing conducted for their benefit plan audit.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Updated template to document our tests of controls for worker's compensation and healthcare accrual worksteps.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Set up testing templates to document our tests of controls for pensions.	2.3			A1
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Located current and prior year workpapers.	0.2			A1
Ranney	Amber C.	ACR	Senior	1/4/2008	Review open interim procedures related to employee cost liability accounts with R. Pochmara.	8.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/4/2008	Time spent checking emails related to Delphi due to lack of connectivity after our move	1.1			A1
Rasmussen	Kyle M.	KMR	Staff	1/4/2008	Unpacking and preparing the new location	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	1/4/2008	Creating audit folders for the YE procedures for Packard division	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/4/2008	AHG - Attended meeting with M. Hatzfeld to review inventory workpapers	4.6			A1
Simpson	Jamie	JS	Senior Manager	1/4/2008	Discussion with C. Tompkins, J. Meinberg, K. Gerber and J. Nicol regarding client assistance requests for Thermal for year-end.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/4/2008	Audit status meeting with K. Cobb, J. DeMarco, G. Kappin and A. Ranney to discuss audit status of participant data testing.	1.3			A1
Simpson	Jamie	JS	Senior Manager	1/4/2008	Discussion with A. Ranney regarding status of demographic data testing and review notes.	2.4			A1
Simpson	Jamie	JS	Senior Manager	1/4/2008	Review of international pension plan assumptions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/4/2008	Conf. call with G. Kennedy and A. Ranney to discuss comments on actuary memo for worker's comp.	0.8			A1
Zinger	Miriam R.	MRZ	Staff	1/4/2008	ELC review of management's testing.	2.6			A1
Zinger	Miriam R.	MRZ	Staff	1/4/2008	Documentation of our review of management's journal entry testing for mandatory fraud procedures.	4.4			A1
Asher	Kevin F.	KFA	Partner	1/5/2008	Review of risk factors related to the audit resulting from the credit crunch	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/5/2008	Review of E&S interim workpapers.	6.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/5/2008	Powertrain - Performed a review of inventory workpapers with M. Hatzfeld	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/6/2008	Review of E&S interim workpapers.	5.4			A1
Simpson	Jamie	JS	Senior Manager	1/6/2008	Review of actuary memo for worker's compensation.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/6/2008	Review of participant data memo summarizing our testing performed and conclusions.	1.6			A1
Aquino	Heather	HRA	Audit Support Associate	1/7/2008	Correspondence with B. Hamblin and A. Suhy regarding E&Y Payment.	0.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/7/2008	Correspondence with B. Hamblin regarding Delphi 2007 Audit Eng Letter.	0.1			A1

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Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/7/2008	Correspondence with N. Miller regarding December accrual.	0.1			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/7/2008	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/7/2008	Review Delphi - outstanding invoices.	0.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/7/2008	Discussion with E. Marold regarding AP foreign exchange.	0.8			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/7/2008	Review of Prepaid expense workpapers for Corporate	1.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/7/2008	Discussion of S. Sheckell's interim review notes for DPSS with E.R. Simpson	0.4			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	1/7/2008	Packard-Discussed year end audit procedures with M. Pikos.	1.1			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/7/2008	Correspondence with A. Bianco, I. Weigend and T. Gilbert in regards to questions on the periodic access review.	1.2			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/7/2008	SAP segregation review testing - validated that users were restored as part of the emergency restore process.	1.4			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/7/2008	Status meeting with S. Pacella to discuss status of testing.	1.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/7/2008	Met with P. Sturkenboom to obtain and discuss SG&A Fluctuation Analytic explanations.	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/7/2008	Met with A.Ranney to discuss COGS Fluctuations Analytic.	1.2			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/7/2008	Met with E.R. Simpson to discuss status of P&L testing.	1.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/7/2008	Researched explanations for significant COGS fluctuations (from 9/30 to 9/30)	1.6			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/7/2008	Researched explanations for significant SG&A fluctuations (from 9/30-9/30)	1.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/7/2008	Performed SAP-HYP tie out	3.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/7/2008	Corresponded with G. Halleck to organize E&Y-Powertrain move to Auburn Hills.	0.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/7/2008	Met with M. Kearns to discuss E&Y-Powertrain move to Auburn Hills	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/7/2008	Thermal - discuss tooling testing status update with J. Nicol.	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/7/2008	Thermal - discuss tooling testing status update with J. Simpson.	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/7/2008	Thermal - follow-up with C. Tompkins regarding Thermal reimbursable engineering and design expenses.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/7/2008	Thermal - address tooling lead schedule review notes.	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/7/2008	Thermal - follow-up with J. Meinburg regarding Thermal tooling amortization and reconciliation.	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/7/2008	Thermal - Prepare tooling amortization analysis.	3.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/7/2008	Scheduling discussion with T. Veeramachaneni.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/7/2008	Deferred taxes - meet with E. Hubbard re: questions and updated workpaper.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/7/2008	Deferred taxes - review summary write-up on PTR differences prepared by E&Y staff	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/7/2008	Discussion with M. Jones re: deferred taxes and timing of remaining items	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/7/2008	Preparation of meeting agenda and other documents for tax year-end closing meeting	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/7/2008	Valuation allowance and OCI - research Financial reporting developments guide for information on proper recognition of change in valuation allowance for OCI items	1.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/7/2008	Deferred taxes - review tieout of DAS LLC tax basis temporary differences prepared by E&Y staff and prepare review comments accordingly.	2.1			A1
Horner	Kevin John	KJH	Senior	1/7/2008	Worked on corporate interim substantive audit procedures.	2.6			A1
Horner	Kevin John	KJH	Senior	1/7/2008	E&S: meeting with M. Zinger to walkthrough review notes for interim work and answer questions for clearing review notes.	2.1			A1
Horner	Kevin John	KJH	Senior	1/7/2008	E&S: worked on clearing review notes relating to interim substantive testing.	1.6			A1



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Jones	Mathew S.	MSJ	<b>Executive Director</b>	1/7/2008	Meet with D. Kelley and T. Tamer to discuss significant priority items on Y/E tax provision.	0.5			A1
Jones	Mathew S.	MSJ	<b>Executive Director</b>	1/7/2008	Prepare materials and agenda for internal tax provision planning meeting with D. Kelley and the E&Y Tax team.	0.7			A1
Kelley	Daniel F.	DFK	<b>Partner</b>	1/7/2008	Review of 2007 tax provision audit workpapers.	2.1			A1
Kennedy	Gareth L.	GLK	<b>Manager</b>	1/7/2008	Actuarial Review of Worker's Compensation Liabilities	0.2			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	1/7/2008	Review of E&S interim workpapers.	2.4			A1
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	1/7/2008	Correspondence with French and German teams to discuss the status of the year-end audit work.	1.4			A1
Marold	Erick W.	EWM	<b>Senior</b>	1/7/2008	Drafted the agenda for the year-end Audit Committee meeting.	1.6			A1
Marold	Erick W.	EWM	<b>Senior</b>	1/7/2008	Detail reviewed the professional fees testing.	2.1			A1
Marold	Erick W.	EWM	<b>Senior</b>	1/7/2008	Documented testing procedures related to capitalized fees associated with the Equity Purchase and Commitment Agreement.	3.3			A1
Marold	Erick W.	EWM	<b>Senior</b>	1/7/2008	Reviewed and documented the court order authorizing Delphi to implement the key executive compensation program.	3.3			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	1/7/2008	Thermal-Corresponded with B. Kolb, D. Conlon, and C. Tompkins regarding open items.	1.1			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	1/7/2008	Thermal-Discussion with J. Meinberg regarding the tooling testing.	0.6			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	1/7/2008	Thermal-Performed inventory reserves testing.	1.4			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	1/7/2008	Thermal-Performed tooling detail testing.	2.7			A1
Pacella	Shannon M.	SMP	<b>Manager</b>	1/7/2008	Review Management's review of the EDS SAS 70 for Plano, TX and provide feedback.	1.6			A1
Pacella	Shannon M.	SMP	<b>Manager</b>	1/7/2008	Prepare meeting materials for weekly IT SOX Status Meeting.	0.6			A1
Pacella	Shannon M.	SMP	<b>Manager</b>	1/7/2008	Attend weekly IT SOX Status Meeting with J. Piazza, M. Zaveri, B. Garvey and K. Cash.	1.2			A1

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Pacella	Shannon M.	SMP	Manager	1/7/2008	Discussion with R. Ciungu on status of review of Internal Audit remediation testing and GAMx documentation.	1.3			A1
Pacella	Shannon M.	SMP	Manager	1/7/2008	Workpaper review in GAMx	2.4			A1
Pikos	Matthew C.	MCP	Senior	1/7/2008	Preparing analytical procedures on the non-productive inventory sub-ledgers at the Packard division.	2.2			A1
Pikos	Matthew C.	MCP	Senior	1/7/2008	Reconciling the sub-ledgers for the non-productive inventory accounts to the general ledger at the Packard division.	2.7			A1
Pochmara	Rose Christine	RCP	Staff	1/7/2008	Guidance from A. Ranney regarding the pension test of controls and open worksteps.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	1/7/2008	Obtain workpapers from our quarterly workers' compensation documents to use as our substantive procedure workpapers and gave them a new workpaper reference accordingly.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/7/2008	Documented controls tested for worker's compensation.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/7/2008	Performed a worker's computation valuation analysis with 9/30/07 data.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	1/7/2008	Provided various documents per J. Simpson and A. Ranney.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/7/2008	Dayton - Assistance from R. Ciungu regarding SAP, including how to pull account balances for a source of verification.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/7/2008	Dayton - Worked on Hyperion to pull Accounts Receivable at 12/31 for three entities.	0.9			A1
Ranney	Amber C.	ACR	Senior	1/7/2008	Coordinating pension participant data testing with international teams.	0.8			A1
Ranney	Amber C.	ACR	Senior	1/7/2008	Discussing the actuarial workers' compensation memo with G. Kennedy and following-up on questions.	1.1			A1
Ranney	Amber C.	ACR	Senior	1/7/2008	Walking through 9/30/07 Attrition reserves with J. Simpson.	1.2			A1
Ranney	Amber C.	ACR	Senior	1/7/2008	Performing audit procedures on employee cost balances as of 9/30/07.	6.1			A1
Ranney	Amber C.	ACR	Senior	1/7/2008	Dayton- Coordinating year-end AR CAAT procedures with R. Pochmara.	0.4			A1

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Rasmussen	Kyle M.	KMR	Staff	1/7/2008	Organizing and setting up the new workspace due to move from D building.	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/7/2008	Cash Test of Controls procedures for corporate	4.8			A1
Sheckell	Steven F.	SFS	Partner	1/7/2008	Review corporate accounting	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/7/2008	Communicate with international locations	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/7/2008	ACS - Discussion with E. Marold regarding AP CAAT.	0.3			A1
Simpson	Emma-Rose S.	ESS	Senior	1/7/2008	Reviewed revenue and expenses and followed-up on open items	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/7/2008	Discussion with A. Ranney regarding demographic data summary memo.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/7/2008	Review of workers compensation valuation from 9/30/07.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/7/2008	Discussion with A. Ranney regarding pension asset testing.	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/7/2008	Reviewed updated debt confirm and submitted changes to M. Gunkleman to have signed	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/7/2008	Performed derivatives test of controls	2.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/7/2008	Discussed DPSS review notes with manager	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/7/2008	DPSS - Prepared reserves summary memo	3.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/7/2008	Followed-up on IT issues in relation to workspace relocation	0.3			A1
Simpson	Emma-Rose S.	ESS	Senior	1/7/2008	Unpacked and organized work area subsequent to relocation.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/7/2008	Conf. call with L. Acevedo and A. Ranney regarding international pension testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/7/2008	Discussion with A. Brazier regarding Duoai lease for Thermal.	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/7/2008	Review tax accounting literature around the tax impact of oci and valuation allowance	1.5			A1
Zinger	Miriam R.	MRZ	Staff	1/7/2008	Review of managements testing for Entity level controls	1.6			A1
Zinger	Miriam R.	MRZ	Staff	1/7/2008	E&S: clearing review notes related to interim substantiv procedures- various accounts	10.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/8/2008	Correspondence with N. Miller regarding year-end fee information requested by IA.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/8/2008	Status update on pending audit technical matters	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Beckman	James J.	JJB	Partner	1/8/2008	Discussion w/ S. Reddy on MBT surcharge issue for D. Olbrecht and E. Hubbard.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/8/2008	Prepared rep letter draft for year-end audit.	2.3			A1
Boehm	Michael J.	MJB	Manager	1/8/2008	Meeting with S. Sheckell, K. Asher, B. Hamlin, and N. Miller to discuss 2007 revenue projections.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/8/2008	Met with E. Marold to discuss FX on AP transactions.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/8/2008	Met with M. Hartley and E. Marold to discuss AP debit balances, reclassification and related reserve.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/8/2008	DPSS - Review of Denso Q4 accounting memo	0.9			A1
Boehm	Michael J.	MJB	Manager	1/8/2008	DPSS - Review of summary memoranda for AR reserves, Warranty reserves, and the XM subsidy receivable.	1.9			A1
Craig	Tashawna N.	TNC	Staff	1/8/2008	Met with E.R. Simpson to discuss status of P&L testing.	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/8/2008	Met with P. Sturkenboom to determine the most efficient method of tying SAP P&L balances to HYP P&L balances.	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/8/2008	Researched explanations for significant SG&A fluctuations (from 9/30-9/30)	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/8/2008	Performed SAP-HYP tie out	3.1			A1
Craig	Tashawna N.	TNC	Staff	1/8/2008	Met with E.R. Simpson to determine the most efficient method of tying SAP P&L balances to HYP P&L balances	3.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/8/2008	Discuss with L. Thompson charge code requirements and status of projects as part of introduction to the tax team.	0.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/8/2008	Tax team pre-close meeting	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/8/2008	Meet with K. Keown and M. Jones re: process for review of international tax packages.	2.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/8/2008	State effective rate - coordinate with S. Reddy re: timing of review of state effective rate.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/8/2008	State etr - correspondence with E. Hubbard and D. Olbrecht re: review of state effective rate and guidance on MBT changes.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	1/8/2008	Deferred tax - work on list of open items to complete deferred tax provision to return analysis	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/8/2008	Work with K. Keown re: revisions to audit workplan and segregation of responsibilities for international tax pack review.	2.3			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2008	Finalize Catalyst in process audit memorandum.	0.7			A1
Horner	Kevin John	KJH	Senior	1/8/2008	E&S Audit: worked on divisional substantive audit procedures.	1.8			A1
Jones	Mathew S.	MSJ	Executive Director	1/8/2008	Meet with K. Keown and J. Hegelmann regarding international tax provision planning	1.8			A1
Jones	Mathew S.	MSJ	Executive Director	1/8/2008	Tax provision planning meeting with D. Kelley and E&Y tax team	2.4			A1
Kearns	Matthew R.	MRK	Manager	1/8/2008	Powertrain - Reviewing clearance of review notes relate to interim audit	2.8			A1
Kearns	Matthew R.	MRK	Manager	1/8/2008	Powertrain - Preparing interim audit procedures related to inventory.	3.6			A1
Keown	Karen M.	KMK	Senior Manager	1/8/2008	Discuss staffing of Delphi foreign income tax provision with M. Mukhtar and M. Jones, and with Vik, Laurel and Shilo re: availability.	0.4			A1
Keown	Karen M.	KMK	Senior Manager	1/8/2008	Mtg with M. Jones and J. Hegelmann regarding audit procedures for foreign income tax provision, timing of engagement and staffing.	4.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2008	Review of E&S interim workpapers.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2008	Meeting with D. Kelly, C. Tosto, M. Jones, J. Hegelmann and C. Smith for the tax post interim meetin and discussion of year-end tax planning.	1.3			A1
Marold	Erick W.	EWM	Senior	1/8/2008	Reviewed documentation provided by M. Hartley related to Delphi's accounts payable analysis and resulting entries.	2.3			A1
Marold	Erick W.	EWM	Senior	1/8/2008	Met with M. Hartley to discuss the year-end analysis of accounts payable performed by Delphi and resulting adjustments.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/8/2008	Met with P. Sturkenboom to discuss the Company's process to adjust open accounts payable for the year-end foreign exchange rate.	1.8			A1
Marold	Erick W.	EWM	Senior	1/8/2008	E&S - Cleared review notes from A. Krabill's general review related to inventory, fixed assets and accounts payable.	3.3			A1
Miller	Nicholas S.	NSM	Manager	1/8/2008	Detailed review of derivatives files.	1.9			A1
Miller	Nicholas S.	NSM	Manager	1/8/2008	Review of corporate cash workpapers.	3.3			A1
Miller	Nicholas S.	NSM	Manager	1/8/2008	Review of reliance on the work of others memo.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	1/8/2008	Cleared Key Employee testing review notes.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	1/8/2008	Mapped Hyperion computer to the printer.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/8/2008	Printed miscellaneous documents for numerous Delphi team individuals.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	1/8/2008	Thermal-Discussed interim audit status with M. Rothmund.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	1/8/2008	Thermal-Followed-up on open items.	0.6			A1
Pacella	Shannon M.	SMP	Manager	1/8/2008	Call with M. Zaveri to discuss E&Y's feedback to Mgmt on review of the EDS SAS70.	0.8			A1
Pacella	Shannon M.	SMP	Manager	1/8/2008	Review IT walkthroughs in GAMx.	1.9			A1
Pacella	Shannon M.	SMP	Manager	1/8/2008	GAMx review for compliance with NCA standards.	2.6			A1
Pikos	Matthew C.	MCP	Senior	1/8/2008	Preparing analytical procedures on the non-productive inventory sub-ledgers at the Packard division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/8/2008	Reconciling the sub-ledgers for the non-productive inventory accounts to the general ledger at the Packard division.	1.2			A1
Pikos	Matthew C.	MCP	Senior	1/8/2008	Testing and documentation of test of controls procedures surrounding the legacy inventory system at the Packard division.	1.7			A1
Pikos	Matthew C.	MCP	Senior	1/8/2008	Reviewing prior year legacy inventory working papers to prepare for the year-end inventory audit at the Packard division.	3.1			A1
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Obtain workpapers from our quarterly workpapers to use in our substantive procedures at year end.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Documented controls tested for worker's compensation.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Guidance from A. Ranney regarding the pension test of controls and open worksteps.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Documented our conclusions with severance testing.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Updated carryforward pension testing with items that we found exceptions or issues. Per discussion with G. Kimpan and A. Ranney, made appropriate explanations within our testing template.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Prepared folders and report packages for the Corporate team.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Provided various documents per J. Simpson and A. Ranney.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Provided various documents for A. Ranney including accounting guidance and A&A New Articles for Consultation Requirements.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Updated GAMx for Q4 Interim review procedures.	1.6			A1
Ranney	Amber C.	ACR	Senior	1/8/2008	Organizing required checklists for year-end reporting.	0.7			A1
Ranney	Amber C.	ACR	Senior	1/8/2008	Walking R. Pochmara through answers to carryforward testing questions.	0.6			A1
Ranney	Amber C.	ACR	Senior	1/8/2008	Walking R. Pochmara through severance testing procedures as of 9/30/07.	0.6			A1
Ranney	Amber C.	ACR	Senior	1/8/2008	Meeting with G. Kimpan to discuss questions regarding the SAP HR to Fidelity headcount reconciliation.	0.7			A1
Ranney	Amber C.	ACR	Senior	1/8/2008	Coordinating year-end pension asset testing with the Company.	0.8			A1
Ranney	Amber C.	ACR	Senior	1/8/2008	Performing audit procedures on employee cost balances as of 9/30/07.	4.3			A1
Rasmussen	Kyle M.	KMR	Staff	1/8/2008	Procedures to wrap up cash for Corporate at interim	5.9			A1
Rasmussen	Kyle M.	KMR	Staff	1/8/2008	Procedures related to Fixed Assets for Packard Division	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	1/8/2008	Discussion w/ J. Hegelmann re: MI deferred tax accounting.	0.2			A1

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Reddy	Smitha Pingli	SPR	Manager	1/8/2008	Discussion w/ L. Hubbard re: MI deferred tax accounting.	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	1/8/2008	Discussion w/ J. Beckman re: MI deferred tax accounting.	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	1/8/2008	Prepare email to M. Jones re: status.	0.1			A1
Reddy	Smitha Pingli	SPR	Manager	1/8/2008	Reviewing state ETR calculation.	0.3			A1
Sheckell	Steven F.	SFS	Partner	1/8/2008	Communicate with international locations	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/8/2008	Client meeting with T. Timko	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/8/2008	Review of ACS walkthrough documentation.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/8/2008	Discussion with E. Marold regarding the AC materials for February.	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	1/8/2008	Worked with staff on tie out of SAP PNL (subsequent to transfer to DGL)	3.4			A1
Simpson	Jamie	JS	Senior Manager	1/8/2008	Discussion with E. Clauson regarding year-end requests and status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/8/2008	Discussions with A. Ranney regarding status of employee cost areas.	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	1/8/2008	Performed derivatives test of controls	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	1/8/2008	Status update meeting with K. Rasmussen	1.9			A1
Simpson	Emma-Rose S.	ESS	Senior	1/8/2008	Worked on Derivatives substantive procedures	4.3			A1
Simpson	Jamie	JS	Senior Manager	1/8/2008	Time spent dealing with administrative matters related to Delphi and our move to the new location.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/8/2008	Preparation of email to E&Y Mexico regarding pension audit testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/8/2008	Discussion with S. Pacella regarding IT status.	0.4			A1
Smith	Carolyn E.	CES	Staff	1/8/2008	PIE Meeting w/A. Krabill, D. Kelley, C. Tosto, M. Jones, L. Thompson, and J. Hegelmann	1.6			A1
Thompson	Lester M.	LMT	Senior Manager	1/8/2008	Meeting with D. Kelley, M. Jones, J. Hegelmann, C. Smith, C. Tosto re: coordination of open procedures and review of status	2.3			A1
Thompson	Lester M.	LMT	Senior Manager	1/8/2008	Review 2006 form 10-K and prior workpapers to obtain baseline understanding of beginning of year starting point	3.4			A1
Tosto	Cathy I.	CIT	Partner	1/8/2008	Audit planning meeting with A. Krabill, D. Kelley, M. Jones, J. Hegelmann and C. Smith.	1.9			A1



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Zinger	Miriam R.	MRZ	Staff	1/8/2008	E&S: clearing review notes related to interim substantiv	9.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Preparation of engagement economic schedules (flash report, time by division, etc.) per N. Miller.	1.7			A1
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Correspondence with N. Miller regarding E & Y Year End Information requested by IA.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Correspondence with S. Sheckell regarding rate increase as of 1/1/08.	0.4			A1
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Correspondence with S. Sheckell regarding Registration Report for upcoming webcast.	0.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Correspondence with L. Timchak and A. Krabill regarding Account Summary Report.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Receive, update and distribute new IA reports received.	0.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Miscellaneous activities such as providing assistance to engagement team.	2.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Preparation of tax TRAX detail per J. Hegelmann.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/9/2008	Finalized management rep letter and prepared related correspondence to J. Williams and A. Kulikowski.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/9/2008	Discussed year-end staffing concerns and conflicts with O. Saimoua and M. Pikos.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/9/2008	Review of KECP interim workpapers	1.6			A1
Boehm	Michael J.	MJB	Manager	1/9/2008	Review of Union Training Fund accrual interim supporting documentation	1.8			A1
Boehm	Michael J.	MJB	Manager	1/9/2008	DPSS - Met with R. Nedadur to discuss year-end branding accrual	0.7			A1
Chamarro	Destiny D.	DDC	Senior	1/9/2008	Packard-Discussed year end audit procedures with M. Pikos and N. Miller.	0.4			A1
Chamarro	Destiny D.	DDC	Senior	1/9/2008	Packard-Discussed year end audit procedures with M. Pikos.	0.6			A1

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Craig	Tashawna N.	TNC	Staff	1/9/2008	Met with E.R. Simpson to discuss status of P&L testing.	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/9/2008	Prepared fluctuation analytic spreadsheet for COGS	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/9/2008	Prepared fluctuation analytic spreadsheet for SG&A	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/9/2008	Met with A. Ranney to discuss COGS Fluctuations Analytic	1.6			A1
Craig	Tashawna N.	TNC	Staff	1/9/2008	Researched explanations for significant COGS fluctuations (from 9/30 to 9/30)	2.4			A1
Craig	Tashawna N.	TNC	Staff	1/9/2008	Performed SAP-HYP tie out	2.8			A1
Craig	Tashawna N.	TNC	Staff	1/9/2008	Met with M. Kearns to discuss E&Y-Powertrain move to Auburn Hills	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/9/2008	Thermal - Prepare tooling amortization analysis.	4.8			A1
Gerber	Katherine A.	KAA	Senior	1/9/2008	Thermal - follow-up with J. Meinburg regarding Thermal tooling amortization and reconciliation.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/9/2008	Discussion with L. Thompson re: workflow from client and year end workplan.	0.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/9/2008	Discussion with H. Aquino re: analysis of pre-approvals and tax charge report for December and January work performed to date.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/9/2008	Deferred taxes - walk through workpapers and analysis with L. Thompson.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/9/2008	Deferred tax - start drafting overall summary memo	1.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/9/2008	Deferred taxes - work with L. Thompson to walk through his review comments and questions on deferred tax/tax basis balance sheet analysis.	1.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/9/2008	Deferred tax - walk through completed documentation for deferred tax/tax basis balance sheet analysis with M. Jones and L. Thompson.	2.2			A1
Horner	Kevin John	KJH	Senior	1/9/2008	Meeting with B. Smith to discuss consolidated journal vouchers.	0.7			A1
Horner	Kevin John	KJH	Senior	1/9/2008	Worked on corporate interim substantive audit procedures.	2.4			A1

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Horner	Kevin John	KJH	Senior	1/9/2008	E&S: updated investments walkthrough to clear review notes.	0.9			A1
Horner	Kevin John	KJH	Senior	1/9/2008	E&S: worked on clearing review notes for interim substantive audit procedures.	1.2			A1
Horner	Kevin John	KJH	Senior	1/9/2008	E&S: meeting with M. Zinger to discuss review notes for test of controls testing and answer questions to clear review notes.	1.6			A1
Jones	Mathew S.	MSJ	Executive Director	1/9/2008	Meet with L. Thompson to discuss timing of client deliverables and priorities for week of January 11 and January 18	0.8			A1
Jones	Mathew S.	MSJ	Executive Director	1/9/2008	Meet with L. Thompson and J. Hegelmann on PTR/TBBS adjustments and workpapers	1.8			A1
Kennedy	Gareth L.	GLK	Manager	1/9/2008	Actuarial Review of Worker's Compensation Liabilities	0.2			A1
Keown	Karen M.	KMK	Senior Manager	1/9/2008	Discuss staffing of Delphi foreign income tax provision with M. Mukhtar and M. Jones, and with Vik, Laurel and Shilo re: availability.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2008	Review of E&S interim workpapers.	1.9			A1
Marold	Erick W.	EWM	Senior	1/9/2008	Reviewed the automotive Audit Committee template to identify areas to include in our 12/31/2007 presentation.	2.3			A1
Marold	Erick W.	EWM	Senior	1/9/2008	E&S - Cleared review notes from A. Krabill related to inventory and tooling.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/9/2008	Detailed review of derivatives files.	1.9			A1
Miller	Nicholas S.	NSM	Manager	1/9/2008	Review of corporate cash workpapers.	0.2			A1
Miller	Nicholas S.	NSM	Manager	1/9/2008	Meeting with K. St. Romain, M. Fawcett and G. Irish to discuss various management testing topics.	0.2			A1
Miller	Nicholas S.	NSM	Manager	1/9/2008	Review of controls testing strategy for tooling.	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/9/2008	Completion of form U273 for the credit crisis.	5.6			A1
Pacella	Shannon M.	SMP	Manager	1/9/2008	GAMx review for compliance with NCA standards.	3.4			A1
Pacella	Shannon M.	SMP	Manager	1/9/2008	Workpaper review in GAMx	7.7			A1
Pikos	Matthew C.	MCP	Senior	1/9/2008	Testing and documentation of test of controls procedures surrounding the legacy inventory system at the Packard division.	0.4			A1

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Pikos	Matthew C.	MCP	Senior	1/9/2008	Discussing the allocation of year-end responsibilities with the Packard engagement team.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/9/2008	Reviewing the fixed asset useful life testing for the Packard division.	1.4			A1
Pikos	Matthew C.	MCP	Senior	1/9/2008	Discussing the consignment inventory reconciliation process at the Packard division with J. Soledad.	1.7			A1
Ranney	Amber C.	ACR	Senior	1/9/2008	Reviewing E&Y Consultation Requirements to determine whether Delphi meets any of the criteria for consultation.	3.1			A1
Ranney	Amber C.	ACR	Senior	1/9/2008	Wrapping up interim audit procedures on employee cost liabilities.	5.1			A1
Ranney	Amber C.	ACR	Senior	1/9/2008	Unpacking and reorganizing files from E&Y's move per Delphi's request.	0.5			A1
Rasmussen	Kyle M.	KMR	Staff	1/9/2008	Clearing Professional Fees review notes	0.8			A1
Rasmussen	Kyle M.	KMR	Staff	1/9/2008	Procedures to wrap up cash for Corporate at interim	2.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/9/2008	Cash Test of Controls procedures for corporate	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/9/2008	AHG - Cleared inventory review notes, including the inventory reserve	3.8			A1
Sheckell	Steven F.	SFS	Partner	1/9/2008	Review corporate accounting	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/9/2008	Client meeting with T. Timko	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/9/2008	Met with L.Criss and J. Heikkila re: various cash open requests	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/9/2008	Worked with staff on tie out of SAP PNL (is subsequent to transfer to DGL)	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/9/2008	Discussions with A. Ranney regarding audit status with employee cost areas.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/9/2008	Discussions with K. Cobb regarding pension testing and G. Thorton review.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/9/2008	Performed derivatives test of controls	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/9/2008	Status update meeting with K. Rasmussen	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/9/2008	Worked on Derivatives substantive procedures	3.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/9/2008	Cleared Treasury review notes	3.9			A1
Simpson	Jamie	JS	Senior Manager	1/9/2008	Discussion with K. St. Romain and N. Miller regarding control testing for price master file.	0.6			A1

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Simpson	Jamie	JS	Senior Manager	1/9/2008	Review of pension assumptions for international locations in scope for pension testing.	1.1			A1
Thompson	Lester M.	LMT	Senior Manager	1/9/2008	Meeting with M Jones to discuss priorities for the following 2 weeks	0.7			A1
Thompson	Lester M.	LMT	Senior Manager	1/9/2008	Review of workpapers related to tax basis balance sheet and clearing of open items	2.1			A1
Thompson	Lester M.	LMT	Senior Manager	1/9/2008	Discussion with J. Hegelmann and M. Jones regarding review of tax basis balance sheet, remaining questions and testing procedures to be performed	1.4			A1
Tosto	Cathy I.	CIT	Partner	1/9/2008	Discuss staffing with M. Jones and J. Hegelmann.	0.6			A1
Zinger	Miriam R.	MRZ	Staff	1/9/2008	E&S: clearing review notes related to interim substantive procedures- various accounts	11.9			A1
Aquino	Heather	HRA	Audit Support Associate	1/10/2008	Correspondence with D. Gallagher regarding FY 09 Rate Increase.	0.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/10/2008	Correspondence regarding FTEE Database Meeting with S. Sheckell and N. Miller.	0.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/10/2008	Review FTEE Database in preparation for meeting with S. Sheckell and N. Miller.	0.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/10/2008	Preparation of engagement economic schedules (flash report, time by division, etc.) per N. Miller.	1.9			A1
Aquino	Heather	HRA	Audit Support Associate	1/10/2008	Correspondence with J. Simpson regarding Team Email Expenses.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/10/2008	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/10/2008	Correspondence with Hungary regarding Delphi Hungary - preapproval process.	0.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/10/2008	Correspondence with A. Krabill and Poland regarding Delphi Pre-Approval Template.	0.3			A1

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Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/10/2008	Preparation of Delphi Pre-Approval Summary December J. Hegelmann.	1.4			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/10/2008	Status update on pending audit technical matters	3.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/10/2008	Review of KDAC workpapers	0.5			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/10/2008	Review of professional fee payment testing workpapers	0.7			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/10/2008	Review of Corporate interim substantive workpapers	1.8			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/10/2008	DPSS - Prepared XM subsidy receivable confirmation for discussion with A. Flowers.	0.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/10/2008	DPSS - Met with A. Flowers to discuss XM subsidy receivable confirmation	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/10/2008	Met with engagement seniors and managers to discuss corporate interim audit status and year-end audit plan	1.2			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/10/2008	Finished up the SAP periodic review testing and sent it for review.	1.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/10/2008	Powertrain - Corresponded with J. Crawford to discuss round 2 control testing	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/10/2008	Met with M. Kearns to discuss E&Y-Powertrain move to Auburn Hills	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/10/2008	Corresponded with G. Halleck to organize E&Y-Powertrain move to Auburn Hills	1.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/10/2008	Powertrain - Prepared spreadsheets for YE analytic procedures	2.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/10/2008	Powertrain - Prepared testing templates for Tooling Substantive testing procedures	3.2			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/10/2008	Reviewed Powertrain GAMx file and prepared spreadsheet identifying incomplete worksteps	3.8			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	1/10/2008	Thermal - Contact B. Kolb regarding year-end request listing.	0.1			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	1/10/2008	Thermal - Discuss tooling test of controls testing and procedures with E. Marold and J. Simpson.	0.2			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	1/10/2008	Thermal - Discuss interim tooling testing and results with J. Simpson.	0.3			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	1/10/2008	Thermal - Discuss interim tooling testing review notes with J. Nicol.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/10/2008	Thermal - Detail review interim tooling testing.	4.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/10/2008	Deferred tax - work with H. Aquino on preapproval summary	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/10/2008	Deferred taxes - work on overview summary memo	1.8			A1
Hegelmann	Julie Ann	JAH	Manager	1/10/2008	Deferred tax - work on finishing tie out of attributes	2.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/10/2008	Deferred taxes - reference workpapers and obtain proper sign-off where needed	2.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/10/2008	Deferred tax - work on review edit of drafts of the summary memos for the key provision to return differences	2.6			A1
Horner	Kevin John	KJH	Senior	1/10/2008	Completed audit opinion report template for year-end procedures.	0.8			A1
Horner	Kevin John	KJH	Senior	1/10/2008	Meeting with M. Zinger to discuss procedures for walkthrough of accrued liabilities.	0.9			A1
Horner	Kevin John	KJH	Senior	1/10/2008	Meeting for corporate status update to status of audit procedures and test of controls.	1.1			A1
Horner	Kevin John	KJH	Senior	1/10/2008	Worked on updating the trial balance for tie out documentation.	1.2			A1
Horner	Kevin John	KJH	Senior	1/10/2008	Worked on corporate interim substantive audit procedures.	3.9			A1
Horner	Kevin John	KJH	Senior	1/10/2008	E&S: meeting with M. Zinger to walkthrough year-end client assistance list.	0.9			A1
Horner	Kevin John	KJH	Senior	1/10/2008	E&S: worked on documentation for divisional interim substantive audit procedures.	1.9			A1
Kearns	Matthew R.	MRK	Manager	1/10/2008	Powertrain - Reviewing audit file to determining level of open items.	2.2			A1
Kearns	Matthew R.	MRK	Manager	1/10/2008	Powertrain - Preparing interim audit procedures related to inventory.	4.6			A1
Kelley	Daniel F.	DFK	Partner	1/10/2008	Review of audit workpapers related to the 2007 tax provision.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2008	Review of DPSS divisional accounting memo.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2008	Discussion of E&S review comments with M. Zinger.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2008	Meeting with H. Aquino to discuss international data gathering for the E-room.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/10/2008	Meeting with J. Simpson, M. Boehm, N. Miller, A. Ranney, E. Marold, ER. Simpson and K. Horner to discuss the status of the Delphi corporate audit work.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2008	Discussions with M. Jones regarding year-end tax procedures.	0.7			A1
Marold	Erick W.	EWM	Senior	1/10/2008	Reconciled the AP CAAT for DACOR payables to the general ledger balance recorded by each division.	3.2			A1
Marold	Erick W.	EWM	Senior	1/10/2008	Drafted the tooling test of control program.	2.6			A1
Miller	Nicholas S.	NSM	Manager	1/10/2008	Review of corporate cash workpapers.	0.6			A1
Miller	Nicholas S.	NSM	Manager	1/10/2008	Detailed review of derivatives files.	8.4			A1
Miller	Nicholas S.	NSM	Manager	1/10/2008	Review of 102/106 certifications received.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	1/10/2008	Attended team meeting to discuss interim audit status.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	1/10/2008	Thermal-Discussed tooling review notes with K. Gerber.	1.3			A1
Pacella	Shannon M.	SMP	Manager	1/10/2008	Call with M. Zaveri to discuss review of EDS Plano SA's 70.	0.6			A1
Pacella	Shannon M.	SMP	Manager	1/10/2008	GAMx review for compliance with NCA standards.	3.4			A1
Pacella	Shannon M.	SMP	Manager	1/10/2008	Workpaper review in GAMx	7.8			A1
Pikos	Matthew C.	MCP	Senior	1/10/2008	Reviewing the fixed asset useful life testing for the Packard division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	1/10/2008	Documentation of test of controls procedures surrounding the legacy inventory system at the Packard division.	0.9			A1
Pikos	Matthew C.	MCP	Senior	1/10/2008	Reviewing prior year legacy inventory workpapers to prepare for the year-end inventory audit at the Packard division.	2.2			A1
Ranney	Amber C.	ACR	Senior	1/10/2008	Wrapping up interim audit procedures on employee cost liabilities.	7.4			A1
Ranney	Amber C.	ACR	Senior	1/10/2008	Accumulating information required for consultation with PPD.	1.6			A1
Rasmussen	Kyle M.	KMR	Staff	1/10/2008	Organizing and setting up the new workspace due to move from D building.	0.6			A1
Rasmussen	Kyle M.	KMR	Staff	1/10/2008	Clearing Professional Fees review notes	0.3			A1
Rasmussen	Kyle M.	KMR	Staff	1/10/2008	Review PY treasury cash walkthrough to prepare for walkthrough procedures	3.1			A1



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Rasmussen	Kyle M.	KMR	Staff	1/10/2008	Procedures to wrap up cash for Corporate at interim	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/10/2008	AHG - Cleared inventory review notes, including the inventory reserve	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/10/2008	Communicate with international locations	1.4			A1
Sheckell	Steven F.	SFS	Partner	1/10/2008	Powertrain - Review inventory workpapers	2.9			A1
Simpson	Jamie	JS	Senior Manager	1/10/2008	Review of team email prepared by H. Aquino on new expense policy as it relates to Delphi.	0.3			A1
Simpson	Emma-Rose S.	ESS	Senior	1/10/2008	Status update meeting with Corp audit team	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	1/10/2008	Followed-up on revenue and expense open items.	1.6			A1
Simpson	Jamie	JS	Senior Manager	1/10/2008	Discussion with A. Krabill, A. Ranney, N. Miller, M. Boehm, E. Marold, K. Horner and E.R. Simpson regarding corporate interim audit status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/10/2008	Discussion with E. Clauson and A. Ranney regarding international pension assumptions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/10/2008	Preparation of memo on EITF 88-23.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/10/2008	Status update meeting with K. Rasmussen	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	1/10/2008	Prepared Derivatives summary memo	2.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/10/2008	Cleared Treasury review notes	3.8			A1
Simpson	Jamie	JS	Senior Manager	1/10/2008	Discussion with H. Aquino regarding Thought leadership for Delphi.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/10/2008	Discussion with A. Krabill regarding staffing/responsibilities.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/10/2008	Discussion with S. Sheckell and A. Krabill regarding consultation requirements.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/10/2008	Discussion with A. Krabill regarding consultation requirements.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/10/2008	Discussion with K. Gerber regarding Thermal tooling audit status.	1.1			A1
Tosto	Cathy I.	CIT	Partner	1/10/2008	Review guidance on Mexico tax change	0.2			A1
Zinger	Miriam R.	MRZ	Staff	1/10/2008	Procedures related to walkthrough for Other Accrued Liabilities	3.1			A1
Zinger	Miriam R.	MRZ	Staff	1/10/2008	E&S: clearing review notes related to interim substantive procedures- various accounts	8.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/11/2008	Correspondence with A. Ranney regarding 2007 Audit Engagement Letter.	0.2			A1

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Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/11/2008	FTEE Database Meeting with S. Sheckell and N. Miller.	0.4			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/11/2008	Correspondence with J. Simpson and J. Henning regarding Team Email - Expenses.	0.4			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/11/2008	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/11/2008	Work on revised Team Email - Expenses per J. Simpson.	0.9			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/11/2008	Correspondence with N. Miller regarding Consents.	0.2			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/11/2008	Correspondence with A. Krabill regarding unqualified vs. qualified audit report.	0.3			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/11/2008	Obtain audit opinions received to determine unqualified vs. qualified per A. Krabill.	0.9			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/11/2008	Status update on pending audit technical matters	1.2			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/11/2008	Update of walkthrough and control testing status with A. Krabill, K. Horner and E. Marold	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/11/2008	Review of interim substantive workpapers for Corporate	2.3			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/11/2008	Powertrain - Prepared testing templates for Fixed Asset Substantive testing procedures	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	1/11/2008	AHG - Review of interim audit workpapers.	2.1			A1
Hegelmann	Julie Ann	JAH	<b>Manager</b>	1/11/2008	Deferred taxes - go through DAS LLC supporting workpapers with M. Jones.	2.9			A1
Hegelmann	Julie Ann	JAH	<b>Manager</b>	1/11/2008	Assist L. Thompson with documentation for review to familiarize himself with the client.	0.3			A1
Hegelmann	Julie Ann	JAH	<b>Manager</b>	1/11/2008	State and local - discussion with S. Reddy re: review of state effective rate and state contingencies.	0.3			A1
Hegelmann	Julie Ann	JAH	<b>Manager</b>	1/11/2008	Meet with S. Vaseck re: DAS LLC schedule M-3 detail summary and question on attributes	0.4			A1

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Hegelmann	Julie Ann	JAH	Manager	1/11/2008	Deferred taxes - work on tie out of schedule M items to DAS LLC detail schedule M summary	1.6			A1
Horner	Kevin John	KJH	Senior	1/11/2008	Discussed status of walkthroughs and test of controls for interim corporate audit.	0.3			A1
Horner	Kevin John	KJH	Senior	1/11/2008	Meeting with E. Marold to discuss procedures for financial statement close process walkthrough.	0.4			A1
Horner	Kevin John	KJH	Senior	1/11/2008	Answered questions from M. Zinger relating to documentation for the union training fund accrual.	0.6			A1
Horner	Kevin John	KJH	Senior	1/11/2008	Meeting with M. Fawcett to obtain support for certification process for financial statement close process walkthrough.	0.6			A1
Horner	Kevin John	KJH	Senior	1/11/2008	Worked on updating documentation for tie out of corporate trial balances.	1.1			A1
Horner	Kevin John	KJH	Senior	1/11/2008	Worked on the walkthrough for the financial statement close process.	2.3			A1
Horner	Kevin John	KJH	Senior	1/11/2008	E&S: weekly status update call with E&S Division personnel.	0.4			A1
Horner	Kevin John	KJH	Senior	1/11/2008	E&S: worked on year-end preparation for substantive audit procedures.	1.4			A1
Kearns	Matthew R.	MRK	Manager	1/11/2008	Preparing deliverable for Catalyst Divestiture project E&Y performed for management.	5.6			A1
Kearns	Matthew R.	MRK	Manager	1/11/2008	Powertrain - Participating review of interim audit workpapers	1.8			A1
Kearns	Matthew R.	MRK	Manager	1/11/2008	Powertrain - Responding to various communications to client regarding obtaining physical access and network access at the new building the division moved to.	0.9			A1
Kennedy	Gareth L.	GLK	Manager	1/11/2008	Actuarial Review of Worker's Compensation Liabilities	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2008	Meeting with S. Sheckell and E. Marold to discuss our audit approach over the environmental reserve.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2008	Meeting with M. Loeb, A. Brazier, J. Hunt, M. Hester, J. Montgomery, S. Sheckell and E. Marold to discuss the year-end environmental reserve analysis and Q4 environmental review performed by the Company.	1.4			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/11/2008	Meeting with B. Berry and E. Marold to discuss E&S audit issues.	1.2			A1
Marold	Erick W.	EWM	Senior	1/11/2008	Reviewed Delphi's 12/31/2007 AP adjustment for foreign exchange and compared to published exchange rates.	2.4			A1
Marold	Erick W.	EWM	Senior	1/11/2008	Attended the Q4 environmental update meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	1/11/2008	Reviewed the Q4 adjustments recorded by Delphi related to their environmental reserve.	1.7			A1
Marold	Erick W.	EWM	Senior	1/11/2008	Attended the Corporate team status update meeting to discuss the status of interim audit areas.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/11/2008	Completion of information for the FTEE database.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/11/2008	Review of testing strategy for entity level controls.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/11/2008	Review of Packard Audit workpapers.	5.6			A1
Miller	Nicholas S.	NSM	Manager	1/11/2008	Review of 102/106 certifications received.	0.2			A1
Miller	Nicholas S.	NSM	Manager	1/11/2008	Completion of form U273 for the credit crisis.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	1/11/2008	Thermal-Cleared tooling review notes.	1.4			A1
Pacella	Shannon M.	SMP	Manager	1/11/2008	Workpaper review in GAMx	7.4			A1
Pikos	Matthew C.	MCP	Senior	1/11/2008	Reconciling the sub-ledgers for the non-productive inventory accounts to the general ledger at the Packard division.	0.9			A1
Pikos	Matthew C.	MCP	Senior	1/11/2008	Preparing our standard inventory analytical procedures for the year-end audit of the Packard division.	3.1			A1
Pikos	Matthew C.	MCP	Senior	1/11/2008	Preparing analytical procedures on the non-productive inventory sub-ledgers at the Packard division.	0.4			A1
Pikos	Matthew C.	MCP	Senior	1/11/2008	Testing and documentation of test of controls procedures surrounding the legacy inventory system at the Packard division.	0.6			A1
Ranney	Amber C.	ACR	Senior	1/11/2008	Finalizing documentation of participant data testing.	4.4			A1
Ranney	Amber C.	ACR	Senior	1/11/2008	Meeting with J. DeMarco, K. Cobb and J. Simpson for a status update meeting regarding participant data testing.	1.1			A1

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Ranney	Amber C.	ACR	Senior	1/11/2008	Wrapping up interim audit procedures on employee cost liabilities.	2.1			A1
Reddy	Smitha Pingli	SPR	Manager	1/11/2008	Meeting w/ D. Olbrecht and L. Hubbard re: state ETR, deferreds.	1.9			A1
Reddy	Smitha Pingli	SPR	Manager	1/11/2008	State return, ETR, deferred review.	2.1			A1
Sheckell	Steven F.	SFS	Partner	1/11/2008	Review fee related matters	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/11/2008	Attend year end environmental liability review meeting.	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/11/2008	Powertrain - Review inventory workpapers	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/11/2008	Dayton - Review of GenPact SOP's for processes now handled in Hyderabad, India.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/11/2008	Met with J. Voleck and B. Murray re: AP interest payable.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/11/2008	Retrieved template and communicated with R. Riemink regarding Equity confirm request.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/11/2008	Met with L.Criss and J. Heikkila re: various cash open requests	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/11/2008	Audit status meeting with K. Cobb, J. DeMarco, G. Kimpan and A. Ranney to discuss demographic data testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/11/2008	Discussions with A. Ranney regarding audit status on corporate employee cost areas.	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	1/11/2008	DPSS - Updated reserves summary memos	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/11/2008	Discussion with S. Sheckell regarding consultation requirements.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/11/2008	Review of interim Thermal tooling workpapers.	1.2			A1
Thompson	Lester M.	LMT	Senior Manager	1/11/2008	Review FIN 48 workpapers	2.2			A1
Thompson	Lester M.	LMT	Senior Manager	1/11/2008	Complete review of FIN 48 workpapers	2.3			A1
Zinger	Miriam R.	MRZ	Staff	1/11/2008	Procedures related to walkthrough for Other Accrued Liabilities	6.4			A1
Zinger	Miriam R.	MRZ	Staff	1/11/2008	E&S: clearing review notes related to interim substantive procedures- various accounts	2.1			A1
Boehm	Michael J.	MJB	Manager	1/12/2008	Review of interim substantive workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/12/2008	DPSS Audit - Met with S. Sheckell regarding Q4 local accounting memos.	0.6			A1

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Boehm	Michael J.	MJB	Manager	1/12/2008	DPSS Audit - Finalized review of XM Subsidy, warrant, reserve and AR reserve summary memos and discussed edits with E.R. Simpson.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	1/12/2008	Cleared review comment from S. Pacella for different applications.	1.9			A1
Kearns	Matthew R.	MRK	Manager	1/12/2008	Powertrain - Clearing partner review related to interim audit	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2008	Review of FAS 5 materials in preparation for the year-end FAS 5 meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2008	Preparation of materials for the year-end Asia closing meeting.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2008	Discussions with M. Jones regarding year-end tax scoping.	0.4			A1
Marold	Erick W.	EWM	Senior	1/12/2008	Documented certain portions of our AP CAAT to include in our audit workpapers.	2.1			A1
Pacella	Shannon M.	SMP	Manager	1/12/2008	Perform detail review of workpapers in GAMx file to prepare for final workpaper archival.	6.9			A1
Ranney	Amber C.	ACR	Senior	1/12/2008	Revisions to participant data testing schedules based on review comments.	5.1			A1
Rasmussen	Kyle M.	KMR	Staff	1/12/2008	Accrued Payroll TOC procedures for corporate	0.3			A1
Rasmussen	Kyle M.	KMR	Staff	1/12/2008	Starting procedures and rolling forward PY documents a corporate (Professional fees walk, other accruals walk, accrued payroll walk)	0.9			A1
Rasmussen	Kyle M.	KMR	Staff	1/12/2008	Analyzing the entities in our international scope related to LTD and Notes Pay at 12.31.07	2.1			A1
Rasmussen	Kyle M.	KMR	Staff	1/12/2008	Cash TOC procedures for Corporate	0.3			A1
Saimoua	Omar Issam	OIS	Senior	1/12/2008	AHG - Performed audit related procedures to the accrue liability at AHG.	2.1			A1
Saimoua	Omar Issam	OIS	Senior	1/12/2008	AHG - Reviewed open items on the client assistance list.	3.1			A1
Simpson	Jamie	JS	Senior Manager	1/12/2008	Review of Delphi's actuarial assumptions for pension/OPEB.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/12/2008	Discussion with S. Sheckell regarding actuarial assumptions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/12/2008	Discussion with A. Ranney regarding demographic data testing.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/12/2008	Preparation of EITF 88-23 memo on buydown payments.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/12/2008	Review of Form U273 related to alternative investments.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/12/2008	Review of carryforward participant data testing.	1.3			A1
Simpson	Emma-Rose S.	ESS	Senior	1/12/2008	Cleared derivatives review notes	3.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/12/2008	Reviewed debt scoping documentation	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/12/2008	Updated DPSS summary memos	1.7			A1
Aquino	Heather	HRA	Audit Support Associate	1/13/2008	Review audit opinions for unqualified vs. qualified reports per A. Krabill.	0.5			A1
Ciungu	Roxana M.	RMC	Staff	1/13/2008	Cleared review comment from S. Pacella for different applications.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	1/13/2008	Cleaned up GAMx unassociated evidence.	1.2			A1
Horner	Kevin John	KJH	Senior	1/13/2008	E&S: travel time from Troy, MI to Kokomo, IN for year-end substantive audit.	4.6			A1
Jin	Lei	LJ	Staff	1/13/2008	E&S - Travel time from Williamston MI to Kokomo IN.	3.9			A1
Pacella	Shannon M.	SMP	Manager	1/13/2008	Perform detail review of workpapers in GAMx file to prepare for final workpaper archival.	7.6			A1
Pikos	Matthew C.	MCP	Senior	1/13/2008	Travel time from Rochester Hills, MI to Warren, OH to perform year-end substantive audit procedures on the Packard division of Delphi.	3.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/13/2008	Travel time to Packard Division in Warren, OH from Royal Oak, MI.	3.7			A1
Simpson	Jamie	JS	Senior Manager	1/13/2008	Review of Thermal GAMx file and making sure my signoffs were documented.	0.7			A1
Zinger	Miriam R.	MRZ	Staff	1/13/2008	E&S - Travel time from Southfield, MI to Kokomo IN.	3.6			A1
Aquino	Heather	HRA	Audit Support Associate	1/14/2008	Work on engagement economics schedules.	0.9			A1
Aquino	Heather	HRA	Audit Support Associate	1/14/2008	Coordination and distribution of new IA reports received.	0.4			A1
Aquino	Heather	HRA	Audit Support Associate	1/14/2008	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/14/2008	Work on FAS 5 spreadsheet (per country) per A. Krabill.	1.2			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/14/2008	Work on Delphi pre-approval coordination.	0.4			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/14/2008	Preparation of Delphi Audit Code - TSRS Estimate per S. Pacella.	0.7			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/14/2008	Review of status of audit risk areas	1.3			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/14/2008	Travel time to Warren, OH required for participation in Packard audit.	3.2			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/14/2008	Populating lead sheets for further use in the Packard audit	7.7			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/14/2008	Correspondence with C. Failer regarding Delphi staffing conflicts.	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/14/2008	Cleanup of GAMx documentation for Corporate audit.	1.2			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/14/2008	DPSS Audit - Discussion with C. Anderson regarding Q4 accounting memoranda.	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/14/2008	DPSS Audit - Discussion with E.R. Simpson regarding year-end approach for DPSS.	0.7			A1
Cash	Kevin L.	KLC	<b>Partner</b>	1/14/2008	Meeting with J. Piazza re ITGC status update	1.7			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/14/2008	Cleared review comment from S. Pacella for different applications.	6.2			A1
Conat	Arthur L.	ALC	<b>Executive Director</b>	1/14/2008	Review of pension accounting issues.	1.9			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/14/2008	Met with E&Y Powertrain team to discuss year end audit strategy	1.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/14/2008	Powertrain - Met w/ G. Halleck for office orientation and tour	2.4			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/14/2008	Powertrain - Reviewed interim workpapers to obtain a better understanding of procedures necessary for year end testing of Fixed Assets	2.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/14/2008	Powertrain - Reviewed interim workpapers to obtain a better understanding of procedures necessary for year end testing of Tooling	2.8			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	1/14/2008	Thermal - Perform detail review of interim inventory reserves	3.8			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/14/2008	Thermal - Discuss interim tooling testing with C. Tompkins, J. Meinburg and J. Nicol	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/14/2008	Thermal - Review client request listing with B. Kolb	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/14/2008	Thermal - Discuss year-end tooling and fixed asset client request items with C. Tompkins, J. Meinburg and J. Nicol	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/14/2008	Valuation Allowance - correspondence to C. Plummer re: tax pack 530 for 2006 to review deferreds.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/14/2008	Deferred taxes - work with C. Smith on reconciliation of provision to return summary workpaper to the detail provision to return workpapers.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/14/2008	Deferred taxes - go through review comments from M. Jones and make revision to workpapers accordingly.	2.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/14/2008	Deferred taxes - review tax basis balance sheet, provisio to return and tax basis balance sheet support workpapers with M. Jones.	2.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/14/2008	Deferred taxes - revisions to overall summary memo, including insertion and creation of data tables	2.4			A1
Horner	Kevin John	KJH	Senior	1/14/2008	Worked on financial statement close process walkthrough.	1.9			A1
Horner	Kevin John	KJH	Senior	1/14/2008	E&S: meeting with L. Jin to walk through year-end substantive audit areas and discuss questions.	1.2			A1
Horner	Kevin John	KJH	Senior	1/14/2008	E&S: worked on substantive audit procedures for accounts receivable.	1.4			A1
Horner	Kevin John	KJH	Senior	1/14/2008	E&S: worked on audit procedures for the warranty reserve.	2.9			A1
Horner	Kevin John	KJH	Senior	1/14/2008	E&S: meeting with C. Riedl and F. Olsson to discuss status of week one requests.	0.4			A1
Horner	Kevin John	KJH	Senior	1/14/2008	E&S: pulled audit support from Delphi's SharePoint site added by division personnel.	0.6			A1
Horner	Kevin John	KJH	Senior	1/14/2008	E&S: reviewed prior year workpapers in preparation for audit approach for current year.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	1/14/2008	E&S: meeting with M. Zinger to walk through year end audit areas and answer questions relating to inventory procedures.	1.1			A1
Jin	Lei	LJ	Staff	1/14/2008	E&S - Fixed Assets - Discuss with E. Marold regarding the Fixed Asset testing Procedure.	0.2			A1
Jin	Lei	LJ	Staff	1/14/2008	E&S - Prepare E-mail regarding the support doc. for Intercompany Transaction Testing.	0.3			A1
Jin	Lei	LJ	Staff	1/14/2008	E&S - Fixed Assets - Printing supporting documentation from CARS.	0.3			A1
Jin	Lei	LJ	Staff	1/14/2008	E&S - Cash Account-preparing workpaper for YE testing.	0.6			A1
Jin	Lei	LJ	Staff	1/14/2008	E&S - Fixed Assets - Group Account S32* Reconciliation	0.6			A1
Jin	Lei	LJ	Staff	1/14/2008	E&S - Prepaids-Create G-Lead	0.8			A1
Jin	Lei	LJ	Staff	1/14/2008	E&S - Discussion with K. Horner regarding the audit planning.	1.2			A1
Jin	Lei	LJ	Staff	1/14/2008	E&S - Fixed Assets - Review interim workpaper to obtain an understanding regarding the changes in the test procedure.	1.6			A1
Jones	Mathew S.	MSJ	Executive Director	1/14/2008	Attend Q4 pre-close meeting with Delphi Tax & Acctg and E&Y Tax & Audit	1.2			A1
Jones	Mathew S.	MSJ	Executive Director	1/14/2008	Discuss review comments with J. Hegelmann and remaining open items	2.7			A1
Jones	Mathew S.	MSJ	Executive Director	1/14/2008	Review PTR/TBBS workpapers	3.3			A1
Kearns	Matthew R.	MRK	Manager	1/14/2008	Powertrain - Meeting with B. Hoepfner to discuss status of PBC list for year-end audit.	1.1			A1
Kearns	Matthew R.	MRK	Manager	1/14/2008	Powertrain - Assisting audit team with year-end audit procedures.	3.3			A1
Kosuda	Kimberly	KK	Intern	1/14/2008	Thermal- Prepared year end balance sheet fluctuations analytics	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/14/2008	Review of FAS 5 materials in preparation for the year-end FAS 5 meeting.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/14/2008	Year-end FAS 5 meeting with J. Papalian, S. Sheckell, E. Marold, J. Williams and J. Montgomery.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/14/2008	Conference call with M. Messina to discuss the status of the European year-end work.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/14/2008	Year-end tax meeting with K. Asher, S. Sheckell, M. Jones, D. Kelley, T. Timko, T. Tamer and other tax department members.	1.1			A1
Marold	Erick W.	EWM	Senior	1/14/2008	Drafted a consultation memo related to the multi-district litigation accrual.	2.3			A1
Marold	Erick W.	EWM	Senior	1/14/2008	Selected locations to perform audit procedures based on year-to-date activity.	2.4			A1
Marold	Erick W.	EWM	Senior	1/14/2008	Drafted a memo documenting our Q4 meeting with Delphi management.	2.6			A1
Marold	Erick W.	EWM	Senior	1/14/2008	Prepared a year-to-date environmental accrual rollforward based on the quarterly information provided.	3.1			A1
Miller	Nicholas S.	NSM	Manager	1/14/2008	Review of derivatives workpapers.	4.3			A1
Miller	Nicholas S.	NSM	Manager	1/14/2008	Review of procedures to be performed for cash receipts and cash disbursements for PGAP.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	1/14/2008	Thermal-Met with D. Conlon regarding inventory substantive procedures.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	1/14/2008	Thermal-Met with R. Burrell to discuss substantive evidence.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	1/14/2008	Thermal-Instructed K. Kosuda on interim audit evidence.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	1/14/2008	Thermal-Performed payables substantive procedures.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	1/14/2008	Thermal-Performed inventory substantive procedures.	2.8			A1
Pacella	Shannon M.	SMP	Manager	1/14/2008	Attend weekly IT Audit status update meeting with M. Zaveri, B. Garvey, K. Cash and J. Piazza.	0.8			A1
Pacella	Shannon M.	SMP	Manager	1/14/2008	Prepare meeting materials for IT Post Interim event.	1.4			A1
Pacella	Shannon M.	SMP	Manager	1/14/2008	Perform detail review of workpapers in GAMx file to prepare for final workpaper archival.	8.1			A1
Pavelich	Michael J.	MJP	Staff	1/14/2008	Powertrain- Toured the Auburn Hills facility with G. Halleck.	2.2			A1
Pavelich	Michael J.	MJP	Staff	1/14/2008	Powertrain- Obtained SOX Round 2 binders and began to finish TOC's	3.4			A1
Pavelich	Michael J.	MJP	Staff	1/14/2008	Powertrain- Discussed Audit Plan with the Powertrain Audit team	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pavelich	Michael J.	MJP	Staff	1/14/2008	Powertrain- Examined Interim Workpapers for future testing assistance	1.6			A1
Pikos	Matthew C.	MCP	Senior	1/14/2008	Performing audit procedures on the year-end in-transit inventory account at the Packard division.	2.8			A1
Pikos	Matthew C.	MCP	Senior	1/14/2008	Performing audit procedures on the year-end allied imbalances report for the Packard division.	3.2			A1
Pochmara	Rose Christine	RCP	Staff	1/14/2008	Pulled DPSS income statements per trial balance 103, 210, and 212 from Hyperion.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	1/14/2008	Transferred DPSS workpapers from our corporate location to our conference room in the D building.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	1/14/2008	DPSS - Guidance from E.R. Simpson regarding year end worksteps and procedures.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/14/2008	Tested year end DPSS accounts receivable balance on the 212 and 210 trial balances.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/14/2008	Met with R. Nedadur to go over our requests for year end and to obtain workpapers from her, including DPSS's 3 trial balances.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/14/2008	Tested DPSS's credit memos as of 12/31/07 and investigated any over scope.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/14/2008	Navigated through DPSS's GAMx file to ensure interim worksteps have been completed, signed-off, and properly associated with the necessary workpapers.	2.2			A1
Pochmara	Rose Christine	RCP	Staff	1/14/2008	Set up year end analytics for the following DPSS accounts: fixed assets, accounts receivable, accounts payable, inventory, and prepaid expenses.	3.2			A1
Ranney	Amber C.	ACR	Senior	1/14/2008	ACS-Coordinating a payroll walkthrough with J. Nolan and B. Holleman.	1.1			A1
Ranney	Amber C.	ACR	Senior	1/14/2008	Testing employee cost liability balances.	3.8			A1
Ranney	Amber C.	ACR	Senior	1/14/2008	Researching credit ratings to test the Company's Pension bond discount model.	0.6			A1
Ranney	Amber C.	ACR	Senior	1/14/2008	Call with J. Simpson and A. Conat to discuss pension assumptions.	0.7			A1
Ranney	Amber C.	ACR	Senior	1/14/2008	Testing the demographic data confirmation provided by Watson Wyatt.	1.8			A1

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Rasmussen	Kyle M.	KMR	Staff	1/14/2008	AR reconciliations tying to lead sheet for Packard Division	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/14/2008	Typing up SAP test counts for Packard inventories	1.1			A1
Rasmussen	Kyle M.	KMR	Staff	1/14/2008	Price Testing for SAP and Legacy for Packard	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/14/2008	Thermal - Cleared journal entries review notes	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	1/14/2008	Thermal - Walked staff member through AR procedures	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/14/2008	Thermal - Performed review of inventory reconciliations	4.6			A1
Saimoua	Omar Issam	OIS	Senior	1/14/2008	Powertrain- Met with M. Kloss - Inventory analyst and reviewed the PBC.	2.3			A1
Saimoua	Omar Issam	OIS	Senior	1/14/2008	Powertrain- Met with N. Nijaran and reviewed the PBC list for open items.	3.1			A1
Saimoua	Omar Issam	OIS	Senior	1/14/2008	Powertrain- Obtained the Restructuring reconciliation and performed audit related procedures.	5.6			A1
Sheckell	Steven F.	SFS	Partner	1/14/2008	Meeting with J. Papilian and J. Williams to discuss FAS 5 liability.	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/14/2008	Communicate with international audit teams	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/14/2008	Review tax related accounting for year-end	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/14/2008	Discussion with A. Ranney regarding bond model testing for discount rate calculation.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/14/2008	Discussion with E. Clauson regarding pension/OPEB assumptions.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/14/2008	Review of Delphi/Watson Wyatt memos regarding discount rates.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/14/2008	Conf. call with A. Ranney, S. Sheckell and A. Conat to discuss Delphi's pension/OPEB assumptions.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/14/2008	Review of demographic data testing results.	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	1/14/2008	Cleared derivatives review notes	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/14/2008	Discussion with A. Kelly regarding U273 form and pension asset testing.	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/14/2008	DPSS- Met with R. Nedadur regarding PBC list	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	1/14/2008	DPSS - Assisted R. Pochmara with substantive worksteps	1.7			A1
Simpson	Emma-Rose S.	ESS	Senior	1/14/2008	DPSS - Obtained workpapers and other supplies from B Bldg	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Senior	1/14/2008	DPSS - Performed substantive worksteps	2.9			A1
Simpson	Jamie	JS	Senior Manager	1/14/2008	Discussion with E. Marold regarding year-end division testing procedures.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/14/2008	Discussion with K. Gerber regarding Thermal year-end status.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/14/2008	PTR/TBBS: Revised worksheet for J. Hegelmann with key PTR differences.	0.3			A1
Smith	Carolyn E.	CES	Staff	1/14/2008	PTR/TBBS: Created worksheet for J. Hegelmann with key PTR differences.	1.1			A1
Thompson	Lester M.	LMT	Senior Manager	1/14/2008	Determination of availability of provision data	0.4			A1
Zinger	Miriam R.	MRZ	Staff	1/14/2008	E&S - Additional audit procedures performed as a result of the Gummersbach headcount reduction.	3.2			A1
Zinger	Miriam R.	MRZ	Staff	1/14/2008	E&S- Year end procedures related to Accrued Accounts Payable	3.3			A1
Zinger	Miriam R.	MRZ	Staff	1/14/2008	E&S- Year end procedures related to Inventory	4.9			A1
Aquino	Heather	HRA	Audit Support Associate	1/15/2008	Correspondence with National regarding 2007 Audit planning book per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/15/2008	Update FTEE database per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/15/2008	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/15/2008	Work on Delphi pre-approval coordination.	0.6			A1
Aquino	Heather	HRA	Audit Support Associate	1/15/2008	Update e-Room for unqualified vs. qualified reports.	1.1			A1
Asher	Kevin F.	KFA	Partner	1/15/2008	Review of status of audit risk areas	3.2			A1
Asher	Kevin F.	KFA	Partner	1/15/2008	IT controls testing interim event	2.6			A1
Aytes	Eric J.	EJA	Intern	1/15/2008	Reviewing and understanding interim fixed asset workpapers in order to prepare for year end audit for the Packard division.	2.4			A1

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Aytes	Eric J.	EJA	Intern	1/15/2008	Performing substantive audit procedures for in-transit goods for Packard division year end audit.	3.3			A1
Aytes	Eric J.	EJA	Intern	1/15/2008	Populating lead sheets for further use in the Packard audit	0.7			A1
Aytes	Eric J.	EJA	Intern	1/15/2008	Performing reasonableness calculations of depreciation expenses for year end Packard Audit.	2.1			A1
Boehm	Michael J.	MJB	Manager	1/15/2008	Discussion with A. Krabill regarding property tax adjustments and our audit approach.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/15/2008	Review of interim substantive testing of accrual workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	1/15/2008	DPSS Audit - Discussion with E.R. Simpson regarding year-end approach for DPSS.	0.6			A1
Cash	Kevin L.	KLC	Partner	1/15/2008	Review of ITGC workpapers	2.7			A1
Ciungu	Roxana M.	RMC	Staff	1/15/2008	Cleaned up GAMx unassociated evidence.	0.8			A1
Ciungu	Roxana M.	RMC	Staff	1/15/2008	Updated testing templates for different applications to reflect tests done at year end.	1.2			A1
Ciungu	Roxana M.	RMC	Staff	1/15/2008	Cleared review comment from S. Pacella for different applications.	1.4			A1
Ciungu	Roxana M.	RMC	Staff	1/15/2008	Reviewed SAP testing with D. Huffman.	1.8			A1
Craig	Tashawna N.	TNC	Staff	1/15/2008	Powertrain - Reviewed tooling detail to determine materiality	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/15/2008	Powertrain - Downloaded reconciliations from the DELPHI CARS system	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/15/2008	Powertrain - Reviewed fixed asset detail to determine materiality	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/15/2008	Powertrain - Attended Auburn Hills office orientation conducted by L. Spinney.	1.2			A1
Gerber	Katherine A.	KAA	Senior	1/15/2008	Thermal - Review interim testing in GAMx to ensure all procedures have been completed.	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/15/2008	Thermal - Complete documentation of year-end testing in GAMx.	1.4			A1
Gerber	Katherine A.	KAA	Senior	1/15/2008	Thermal - Perform detail review of interim inventory reserves	2.6			A1
Gerber	Katherine A.	KAA	Senior	1/15/2008	Thermal - Review year-end cash testing.	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/15/2008	Thermal - Review year-end division testing procedures as communicated from E. Marold	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/15/2008	Thermal - Meet with G. Stevons and J. Nicol to discuss year-end client requests.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/15/2008	Review of Internal Audit Reports.	2.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/15/2008	Deferred taxes - work on overall process memo, addition of workpaper references to data table	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/15/2008	404 - Q3 - Create documents for 404 Q3 testing, including an updated questions/open items list and a draft of the observations summary for client discussion	2.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/15/2008	U.S. provision - contact E. Hubbard to set up time to meet regarding U.S. provision.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/15/2008	State and Local - discussion with S. Reddy re: results of her review of the state effective rate calculation, the state deferreds and the state contingencies	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/15/2008	State and local - summarize notes from discussion with S. Reddy re: review of state effective rate.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/15/2008	Contingencies - walk through binder and give overview to L. Thompson and M. Jones.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/15/2008	Discussion with M. Jones re: timing on international tax packs and distribution of review assignments	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/15/2008	Deferred taxes - draft list of open items and questions for E. Hubbard.	0.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/15/2008	Deferred taxes - work on responding to review comment for inventories section	0.9			A1
Horner	Kevin John	KJH	Senior	1/15/2008	Call with M. Whiteman to discuss requests for foreign currency exchange rate testing for financial statement close process walkthrough.	0.4			A1
Horner	Kevin John	KJH	Senior	1/15/2008	E&S: meeting with C. Lutz to run SAP queries for daily sales analysis for accounts receivable.	0.8			A1
Horner	Kevin John	KJH	Senior	1/15/2008	E&S: meeting with K. Comer to discuss inventory year-end requests.	0.8			A1
Horner	Kevin John	KJH	Senior	1/15/2008	E&S: meeting with L. Jin to discuss her questions on fixed assets testing.	0.8			A1
Horner	Kevin John	KJH	Senior	1/15/2008	E&S: meeting with L. Jin to walkthrough intercompany testing procedures.	0.8			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	1/15/2008	E&S: worked on year-end substantive procedures for the warranty reserve.	1.6			A1
Horner	Kevin John	KJH	Senior	1/15/2008	E&S: worked on year-end audit procedures for investments.	2.1			A1
Horner	Kevin John	KJH	Senior	1/15/2008	E&S: meeting with L. Jin and M. Zinger to discuss statu of week one requests for year-end procedures.	0.4			A1
Horner	Kevin John	KJH	Senior	1/15/2008	E&S: worked on year-end substantive audit procedures for Delphi E&S.	2.9			A1
Huffman	Derek T.	DTH	Senior	1/15/2008	Review of SAP ITGC Testing	1.7			A1
Jin	Lei	LJ	Staff	1/15/2008	E&S - Fixed Assets - K4.02 Depreciation Reasonableness	1.8			A1
Jin	Lei	LJ	Staff	1/15/2008	E&S - Fixed Assets - K1.4 Fixed Assets reconciliation	2.2			A1
Jin	Lei	LJ	Staff	1/15/2008	E&S - Fixed Assets - Contact B. Frost regarding fixed asset supporting doc.	0.2			A1
Jin	Lei	LJ	Staff	1/15/2008	E&S - Fixed Assets - K2.06 Asset disposals documentation	0.2			A1
Jin	Lei	LJ	Staff	1/15/2008	E&S -Fixed Assets - K2.07 Asset CWIP documentation	0.2			A1
Jin	Lei	LJ	Staff	1/15/2008	E&S - Fixed Assets - K2.05 Asset additions documentation	0.3			A1
Jin	Lei	LJ	Staff	1/15/2008	E&S - Fixed Assets - K2.06 Asset disposals testing	1.3			A1
Jones	Mathew S.	MSJ	Executive Director	1/15/2008	Review and revisions to various PTR/TBBS write-ups/summaries.	2.4			A1
Kearns	Matthew R.	MRK	Manager	1/15/2008	Powertrain - Reviewing interim audit procedures related to SOX testing.	3.7			A1
Kosuda	Kimberly	KK	Intern	1/15/2008	Tested the Watson Wyatt participant data confirmation.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2008	Review of materials for the year-end ethics meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2008	Meeting with T. McClellan and E. Marold to discuss the 4th quarter ethics update.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2008	Meeting with D. Bayles, K. St. Romain, M. Fawcett, J. Simpson and N. Miller to discuss 2008 internal controls planning.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2008	Discussions with M. Jones regarding year-end tax scoping.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/15/2008	Reviewed the Company's Q4 memo regarding DIP refinancing costs and provided feedback to J. Montgomery based on review.	2.3			A1
Marold	Erick W.	EWM	Senior	1/15/2008	Attended the Q4 legal update meeting.	0.8			A1
Marold	Erick W.	EWM	Senior	1/15/2008	Reviewed the Q4 ethics line reports for all issues reported since our last quarterly review to date.	2.3			A1
Marold	Erick W.	EWM	Senior	1/15/2008	E&S - Met with K. Asher to discuss E&S' warranty accrual and our audit approach.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/15/2008	Review of interim cash workpapers.	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/15/2008	Preparation and review of the use of the work of others template.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/15/2008	Meeting with D. Bayles, M. Fawcett and K. St. Romain to discuss 2008 scoping and audit procedures.	1.4			A1
Miller	Nicholas S.	NSM	Manager	1/15/2008	Completion of form U273 for the credit crisis.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	1/15/2008	Thermal-Met with G. Stevons and R. Burrell to discuss interim audit evidence.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	1/15/2008	Thermal-Created/edited lead sheets.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/15/2008	Thermal-Performed receivables substantive procedures.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/15/2008	Thermal-Performed payables substantive procedures.	3.9			A1
Pacella	Shannon M.	SMP	Manager	1/15/2008	Attend TSRS PIE Event - Attendees: K. Cash, J. Simpson, S. Sheckell, and K. Asher.	0.9			A1
Pacella	Shannon M.	SMP	Manager	1/15/2008	Perform detail review of workpapers in GAMx file to prepare for final workpaper archival.	10.3			A1
Pavelich	Michael J.	MJP	Staff	1/15/2008	Powertrain- Obtained AR reconciliations in CARS	2.7			A1
Pavelich	Michael J.	MJP	Staff	1/15/2008	Powertrain- Examined AP worksteps for YE PT audit	1.7			A1
Pavelich	Michael J.	MJP	Staff	1/15/2008	Powertrain- Completed TOC documentation	2.1			A1
Pavelich	Michael J.	MJP	Staff	1/15/2008	Powertrain- Examined AR worksteps for YE PT audit	2.1			A1
Pavelich	Michael J.	MJP	Staff	1/15/2008	Powertrain- Tested the YE LSC balance	2.2			A1
Pikos	Matthew C.	MCP	Senior	1/15/2008	Performing audit procedures on the liabilities subject to compromise account at the Packard division.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/15/2008	Auditing the year-end excess and obsolete reserve at the Packard division.	1.4			A1
Pikos	Matthew C.	MCP	Senior	1/15/2008	Performing audit procedures on the year-end allied imbalances report for the Packard division.	3.1			A1
Pikos	Matthew C.	MCP	Senior	1/15/2008	Performing audit procedures on the year-end in-transit inventory account at the Packard division.	3.6			A1
Pochmara	Rose Christine	RCP	Staff	1/15/2008	Navigated through DPSS's GAMx file to ensure interim worksteps have been completed, signed-off, and properly associated with the necessary workpapers.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	1/15/2008	Requested various documents from the DPSS accounting department through email and through meeting with several people.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	1/15/2008	Tested year end DPSS accounts receivable balance on the 212 and 210 trial balances.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	1/15/2008	DPSS - Guidance from E.R. Simpson regarding year end worksteps and procedures.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/15/2008	DPSS - performed the warranty reserve and documented our understanding of the calculation.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	1/15/2008	DPSS - pulled reconciliations from CARS from our Delphi computer at Corporate.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	1/15/2008	Signed off on DPSS's GAMx file worksteps that will not be tested at year end and included a basis for our reasoning.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/15/2008	DPSS - performed an income statement analytic for the trial balances.	2.2			A1
Pochmara	Rose Christine	RCP	Staff	1/15/2008	DPSS - performed the AR reserve analysis and examined the billing reserve calculation.	2.3			A1
Ranney	Amber C.	ACR	Senior	1/15/2008	Drafting an agenda for our pension asset status update meeting with the Treasury group.	0.7			A1
Ranney	Amber C.	ACR	Senior	1/15/2008	Walking K. Kosuda through procedures to test the demographic data confirmation received from Watson Wyatt.	0.9			A1
Ranney	Amber C.	ACR	Senior	1/15/2008	Testing Watson Wyatt's data report and headcount reconciliation for the pension valuation.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	1/15/2008	Testing employee cost liability balances.	3.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Setting up the Delphi Team mailbox in lotus notes	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Documenting for Plant 10 API for Packard Division	0.3			A1
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Price Testing for SAP and Legacy for Packard	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Reviewing 6/30 procedures for AP/other income/Prepays for Packard division	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Inquiry as to large change in pre-paid sundry for Packard division	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Analysis of an AP balance of \$15M discovered through CAAT for Packard division	0.9			A1
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	SAP location inventory documentation memo for Packard Division	0.9			A1
Reddy	Smitha Pingli	SPR	Manager	1/15/2008	State provision, deferred, reserve review.	1.7			A1
Reddy	Smitha Pingli	SPR	Manager	1/15/2008	Discussion with J. Hegelmann regarding state provision, deferred, reserve review.	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	1/15/2008	Thermal - Cleared journal entries review notes	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/15/2008	Thermal - Performed review of inventory variance capitalization	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/15/2008	Thermal - Review of lead sheet and performed analysis of changes to interim and plant changes	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/15/2008	Thermal - Performed year-end other COGS analysis	3.2			A1
Saimoua	Omar Issam	OIS	Senior	1/15/2008	Powertrain- Met with N. Nijaran to review the PBC list for open items.	2.3			A1
Saimoua	Omar Issam	OIS	Senior	1/15/2008	Powertrain- Performed audit related procedures to the warranty accrual.	3.4			A1
Saimoua	Omar Issam	OIS	Senior	1/15/2008	Powertrain- Performed audit related procedures to the liabilities subject to compromise schedule.	5.3			A1
Sheckell	Steven F.	SFS	Partner	1/15/2008	Review Powertrain inventory workpapers	1.4			A1
Sheckell	Steven F.	SFS	Partner	1/15/2008	Attend TSRS PIE	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/15/2008	ACS - Discussion with E. Marold regarding year-end AI testing procedures.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/15/2008	Review of agenda for treasury meeting on pension assets.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/15/2008	Review of investment policy committee minutes and related documents.	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/15/2008	DPSS - Met with client obtain workpapers	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/15/2008	DPSS - Assisted R. Pochmara with substantive worksteps	1.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/15/2008	DPSS - Performed substantive worksteps	3.6			A1
Simpson	Jamie	JS	Senior Manager	1/15/2008	Discussion with D. Bayles, K. St. Romain, M. Fawcett, A. Krabill and N. Miller regarding 2008 management testing approach.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/15/2008	Discussion with K. Asher, S. Sheckell, K. Cash, and S. Pacella regarding TSRS Post interim event.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/15/2008	Review of IT planning memo and budget.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/15/2008	Review of materials for TSRS post interim event to discuss status.	1.3			A1
Smith	Carolyn E.	CES	Staff	1/15/2008	404 for Q3: Reviewed open items to create list for L. Fisher.	0.8			A1
Thompson	Lester M.	LMT	Senior Manager	1/15/2008	Meeting with M. Jones and L. Marx to review binder of contingent liabilities analysis	0.4			A1
Thompson	Lester M.	LMT	Senior Manager	1/15/2008	Review of status of document delivery	0.7			A1
Thompson	Lester M.	LMT	Senior Manager	1/15/2008	Review contingent liabilities workpapers	2.9			A1
Zinger	Miriam R.	MRZ	Staff	1/15/2008	E&S - Additional audit procedures performed related to testing the Flint demographic data as a result of the planned headcount reduction.	3.6			A1
Zinger	Miriam R.	MRZ	Staff	1/15/2008	E&S - Year end audit procedures related to Workstream Inventory Account	1.7			A1
Zinger	Miriam R.	MRZ	Staff	1/15/2008	E&S- Year end procedures related to Inventory	6.4			A1
Aquino	Heather	HRA	Audit Support Associate	1/16/2008	Work on thought leadership per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/16/2008	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Audit Support Associate	1/16/2008	Correspondence with N. Miller regarding pre-approval status.	0.6			A1

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Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/16/2008	Work on Delphi pre-approval coordination.	1.2			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/16/2008	Preparation of Delphi Pre-Approval Summary Decembe in new format per M. Jones.	0.9			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/16/2008	Review of risk related to pension investments fair value from the credit crunch	2.4			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/16/2008	Review of status of audit risk areas	2.1			A1
Beckman	James J.	JJB	<b>Partner</b>	1/16/2008	Provision discussion w/ S. Reddy and review of workpapers.	0.9			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/16/2008	Cleanup of GAMx documentation for Corporate audit.	1.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/16/2008	Review of UTF accrual walkthrough documentation.	1.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/16/2008	Review of interim substantive testing of accrual workpapers.	1.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/16/2008	DPSS Audit - Discussion with E.R. Simpson regarding year-end approach for DPSS.	0.8			A1
Cash	Kevin L.	KLC	<b>Partner</b>	1/16/2008	Review of ITGC workpapers within GAMx file.	11.4			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/16/2008	Reviewed workpapers with K. Cash and S. Pacella.	2.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/16/2008	Cleared review comment from S. Pacella for different applications.	3.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/16/2008	Powertrain - Met w/ G. Halleck to discuss questions/concerns regarding YE testing of Fixed Assets	0.6			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/16/2008	Powertrain - Met w/ G. Halleck to discuss questions/concerns with YE testing of Tooling	0.6			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/16/2008	Powertrain - Reviewed and tested tooling reconciliations	0.6			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/16/2008	Powertrain - Downloaded reconciliations from the DELPHI CARS system	1.1			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/16/2008	Powertrain - Investigated unusual activity within Fixed Asset detail, provided by client	1.1			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/16/2008	Powertrain - Met with O. Saimoua to discuss status of YE testing	1.1			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/16/2008	Powertrain - Reviewed and tested Fixed Asset reconciliations	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	1/16/2008	Powertrain - Investigated unusual activity within Tooling Detail, provided by client	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/16/2008	Powertrain - Reviewed tooling detail to determine materiality	2.4			A1
Craig	Tashawna N.	TNC	Staff	1/16/2008	Powertrain - Reviewed fixed asset detail to determine materiality	2.8			A1
Gerber	Katherine A.	KAA	Senior	1/16/2008	Thermal - Discuss year-end client requests with B. Kolb, D. Greenbury and S. Harris	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/16/2008	Thermal - Meet with D. Travis to discuss management's round two test of controls testing.	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/16/2008	Thermal - Document tooling test of control procedures.	2.6			A1
Gerber	Katherine A.	KAA	Senior	1/16/2008	Thermal - Review management's round two control testing results.	4.8			A1
Gerber	Katherine A.	KAA	Senior	1/16/2008	Thermal - Discuss management's tooling testing with E. Marold.	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/16/2008	Thermal - Discuss year-end testing status update with J. Simpson.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/16/2008	Thermal - Discuss accounts receivable rollforward testing with J. Nicol.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/16/2008	Meeting with Corporate Audit Team to discuss current status, significant open items and strategy for timely completion.	1.9			A1
Hegelmann	Julie Ann	JAH	Manager	1/16/2008	Review work plan and compare it to the client assistance list to determine if there is additional documentation need to be gathered for the U.S. provision and for FIN 48.	0.8			A1
Hegelmann	Julie Ann	JAH	Manager	1/16/2008	Deferred taxes/ tbbs - walk through inventory and goodwill workpapers with M. Jones in preparation of presentation to partner for review.	0.8			A1
Hegelmann	Julie Ann	JAH	Manager	1/16/2008	U.S. Provision - meet with E. Hubbard, L. Thompson and C. Smith re: walkthrough of workpaper binder for calculation of U.S. tax provision	0.9			A1
Hegelmann	Julie Ann	JAH	Manager	1/16/2008	U.S. Provision - review documents received from meeting with E. Hubbard.	1.2			A1

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Hegelmann	Julie Ann	JAH	Manager	1/16/2008	Deferred tax/ TBBS - changes to workpapers including revisions to summary memos for goodwill, fixed assets and the overall process memo.	1.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/16/2008	Deferred taxes - walk through workpapers and results of provision to return analysis with C. Tosto and M. Jones.	3.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/16/2008	Correspondence with E. Hubbard re: meeting to review U.S. provision.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/16/2008	U.S. Provision - discussion the C. Smith re: approach to take when reviewing/tie out of U.S. provision workpapers.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/16/2008	FIN 48 - address questions from L. Thompson, understanding the clients presentation of the rollforward.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	1/16/2008	Review of audit status relative to Packard year end testing	1.0			A1
Horner	Kevin John	KJH	Senior	1/16/2008	Worked on the financial statement close process walkthrough.	1.9			A1
Horner	Kevin John	KJH	Senior	1/16/2008	E&S: meeting with C. Riedl and F. Olsson to discuss status of week one requests and important open items.	0.6			A1
Horner	Kevin John	KJH	Senior	1/16/2008	E&S: meeting with L. Jin to discuss fixed assets testing questions.	0.6			A1
Horner	Kevin John	KJH	Senior	1/16/2008	E&S: updated Delphi's SharePoint site to close requests received from division personnel.	0.6			A1
Horner	Kevin John	KJH	Senior	1/16/2008	E&S: meeting with L. Jin to discuss questions relating to audit procedures for intercompany testing.	0.8			A1
Horner	Kevin John	KJH	Senior	1/16/2008	E&S: meeting with M. Zinger to discuss questions on procedures for accrued liabilities.	0.9			A1
Horner	Kevin John	KJH	Senior	1/16/2008	E&S: meeting with M. Zinger to discuss questions on inventory testing procedures.	1.2			A1
Horner	Kevin John	KJH	Senior	1/16/2008	E&S: worked on year-end procedures for investments.	1.9			A1
Horner	Kevin John	KJH	Senior	1/16/2008	E&S: worked on year-end substantive audit procedures year E&S division.	3.9			A1
Jin	Lei	LJ	Staff	1/16/2008	E&S - Fixed Assets - Call with K. Bellis and B. Frost regarding the CWIP balances	0.3			A1



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Jin	Lei	LJ	Staff	1/16/2008	E&S - Fixed Assets - K1.2 Prepare fixed asset leadsheet	0.8			A1
Jin	Lei	LJ	Staff	1/16/2008	E&S - Intercompany - I-2 Intercompany Allied Report	0.8			A1
Jin	Lei	LJ	Staff	1/16/2008	E&S - Intercompany - I-3.2 Testing Samples for Intercompany A/R statement	0.8			A1
Jin	Lei	LJ	Staff	1/16/2008	E&S - Intercompany - I-4 Testing Intercompany A/R over 90 days	0.8			A1
Jin	Lei	LJ	Staff	1/16/2008	E&S - Fixed Assets - K1.3a-b Prepare fixed asset disposal reconciliations	1.1			A1
Jin	Lei	LJ	Staff	1/16/2008	E&S - Fixed Assets - K1.1 Preparing Rollforward schedule	1.2			A1
Jin	Lei	LJ	Staff	1/16/2008	E&S - Fixed Assets - K1.5a-b Prepare CWIP reconciliations	1.2			A1
Jin	Lei	LJ	Staff	1/16/2008	E&S - Fixed Assets - Upload files and writing notes in GAMx.	1.2			A1
Jin	Lei	LJ	Staff	1/16/2008	E&S - Intercompany - I-3 Intercompany A/R statement	1.2			A1
Jones	Mathew S.	MSJ	Executive Director	1/16/2008	Discuss open items with J. Hegelmann and next steps.	0.7			A1
Jones	Mathew S.	MSJ	Executive Director	1/16/2008	Meet with J. Hegelmann and C. Tosto to discuss PTR/TBBS workpapers.	1.8			A1
Kearns	Matthew R.	MRK	Manager	1/16/2008	Powertrain - Reviewing year-end accruals as part of interim audit procedures	2.2			A1
Kearns	Matthew R.	MRK	Manager	1/16/2008	Powertrain - Assisting audit team with year-end audit procedures	3.8			A1
Kosuda	Kimberly	KK	Intern	1/16/2008	Tested the Watson Wyatt participant data confirmation.	3.6			A1
Kosuda	Kimberly	KK	Intern	1/16/2008	Updating the Tooling and ER&D audit program for all divisions in GAMx	6.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/16/2008	Discussion of technical accounting matters with A. Brazier.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/16/2008	Review of E&S workpapers.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/16/2008	Correspondence with international teams regarding year-end matters.	2.2			A1
Marold	Erick W.	EWM	Senior	1/16/2008	Drafted a consultation memo regarding our calculation of planning materiality.	1.3			A1
Marold	Erick W.	EWM	Senior	1/16/2008	Met with T. McClellan regarding certain cases included in the ethics line reports.	1.1			A1

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Miller	Nicholas S.	NSM	Manager	1/16/2008	Review of interim debt files.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/16/2008	Review of the status of pre-approvals through year-end.	3.6			A1
Miller	Nicholas S.	NSM	Manager	1/16/2008	Preparation and review of the use of the work of others template.	1.7			A1
Miller	Nicholas S.	NSM	Manager	1/16/2008	Preparation for meeting with treasury to discuss the current credit environment.	1.3			A1
Miller	Nicholas S.	NSM	Manager	1/16/2008	Meeting with T. Krause, D. Puri, M. Fortunak, K. Asher and S. Sheckell to discuss the affect of the current credit market on the audit.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2008	Thermal-Performed reserves substantive procedures.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2008	Thermal-Performed receivables substantive procedures.	3.6			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2008	Thermal-Performed fixed asset substantive procedures.	3.8			A1
Pacella	Shannon M.	SMP	Manager	1/16/2008	Perform detail review of workpapers in GAMx file to prepare for final workpaper archival.	2.6			A1
Pacella	Shannon M.	SMP	Manager	1/16/2008	Review GAMx file with K. Cash to obtain partner sign-off on workpapers.	7.8			A1
Pavelich	Michael J.	MJP	Staff	1/16/2008	Powertrain- Obtained Account Reconciliations and substantively tested	3.3			A1
Pavelich	Michael J.	MJP	Staff	1/16/2008	Powertrain- Obtained AR Rollforward and tied out to the GL	3.6			A1
Pavelich	Michael J.	MJP	Staff	1/16/2008	Powertrain- Populated Lead Sheets for several accounts	4.1			A1
Pikos	Matthew C.	MCP	Senior	1/16/2008	Performing audit procedures on the liabilities subject to compromise account at the Packard division.	1.8			A1
Pikos	Matthew C.	MCP	Senior	1/16/2008	Performing audit procedures on the year-end lower of cost or market analysis at the Packard division.	2.9			A1
Pikos	Matthew C.	MCP	Senior	1/16/2008	Auditing the year-end excess and obsolete reserve at the Packard division.	3.1			A1
Pochmara	Rose Christine	RCP	Staff	1/16/2008	Signed off on DPSS's GAMx file worksteps that will not be tested at year end and included a basis for our reasoning.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	1/16/2008	Requested various documents from the DPSS accounting department.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	1/16/2008	DPSS - Guidance from E.R. Simpson regarding year end worksteps and procedures.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	1/16/2008	DPSS - analyzed fluctuations in the warranty reserve between product lines.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	1/16/2008	DPSS - analyzed fluctuations in AR reserve balance and the AR aging schedules from interim to year end.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	1/16/2008	DPSS - performed the warranty reserve and documented our understanding of the calculation.	2.8			A1
Pochmara	Rose Christine	RCP	Staff	1/16/2008	DPSS - performed the AR reserve analysis and examined the billing reserve calculation.	3.6			A1
Ranney	Amber C.	ACR	Senior	1/16/2008	ACS-Coordinating a payroll walkthrough with J. Nolan and B. Holleman.	0.8			A1
Ranney	Amber C.	ACR	Senior	1/16/2008	Meeting with M. Fortunak and S. Burger to discuss pension asset audit status.	1.3			A1
Ranney	Amber C.	ACR	Senior	1/16/2008	Detail reviewing our testing of the demographic data confirmation received from Watson Wyatt.	3.2			A1
Ranney	Amber C.	ACR	Senior	1/16/2008	Testing employee cost liability balances.	4.5			A1
Rasmussen	Kyle M.	KMR	Staff	1/16/2008	Inquiry as to large change in pre-paid sundry for Packard division	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2008	Call with L. Maynrich to discuss PBC list and updates related to AHG.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2008	Thermal - Updated PBC list and sent it to D. Greenbury.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2008	Thermal - Walked staff member through fixed asset procedures	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2008	Thermal - Performed inventory rollforward procedures	2.1			A1
Saimoua	Omar Issam	OIS	Senior	1/16/2008	Powertrain- Performed audit related procedures to the warranty accrual.	3.1			A1
Saimoua	Omar Issam	OIS	Senior	1/16/2008	Powertrain- Met with M. Kloss to review the PBC.	3.2			A1
Saimoua	Omar Issam	OIS	Senior	1/16/2008	Powertrain- Obtained the Restructuring reconciliation and performed audit related procedures.	4.7			A1
Sheckell	Steven F.	SFS	Partner	1/16/2008	Review SRM	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/16/2008	Attend treasury year-end meeting	1.1			A1

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Sheckell	Steven F.	SFS	Partner	1/16/2008	Review interim derivatives workpapers	2.9			A1
Sheckell	Steven F.	SFS	Partner	1/16/2008	Review tax related accounting for year-end	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/16/2008	Discussion with S. Sheckell regarding pension assets.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/16/2008	Revisions to EITF 88-23 memo.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/16/2008	Preparation of consultation memo regarding pension/OPEB matters.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/16/2008	Meeting with M. Fortunak, S. Burger and A. Ranney to discuss pension asset testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/16/2008	Review of pension participant data.	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/16/2008	DPSS - Met with E. Medina regarding inventory	1.3			A1
Simpson	Emma-Rose S.	ESS	Senior	1/16/2008	DPSS - Assisted R. Pochmara with substantive worksteps	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	1/16/2008	DPSS - Performed substantive worksteps	4.1			A1
Simpson	Emma-Rose S.	ESS	Senior	1/16/2008	DPSS - Met with R. Nedadur regarding PBC list	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/16/2008	DPSS - Obtained workpapers and other supplies from B Bldg	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/16/2008	DPSS - Cleared inventory review notes from interim	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/16/2008	Discussion with S. Harris and A. Krabill regarding Hungary audit fees.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/16/2008	Discussion with K. Gerber regarding Thermal year-end status.	0.3			A1
Smith	Carolyn E.	CES	Staff	1/16/2008	YE: Initial review of U.S. Tax Provision	0.6			A1
Smith	Carolyn E.	CES	Staff	1/16/2008	YE: Meeting w/ E. Hubbard, L. Thompson, and J. Hegelmann to review the U.S. Tax Provision.	0.7			A1
Smith	Carolyn E.	CES	Staff	1/16/2008	YE: Create workpaper files for U.S. Tax Provision.	1.3			A1
Thompson	Lester M.	LMT	Senior Manager	1/16/2008	Meeting with L. Fisher, C. Smith, J. Hegelmann to overview 2007 tax provision workpapers and discuss data availability	0.8			A1
Thompson	Lester M.	LMT	Senior Manager	1/16/2008	Review of FAS 5 and FIN 48 tax contingency workpapers and computations	2.4			A1
Thompson	Lester M.	LMT	Senior Manager	1/16/2008	Plan for document review and status.	0.4			A1

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Tosto	Cathy I.	CIT	Partner	1/16/2008	Discuss tax basis balance sheet with M. Jones around prior year differences	0.3			A1
Tosto	Cathy I.	CIT	Partner	1/16/2008	Review Q4 close meeting materials and discuss with M. Jones.	0.4			A1
Tosto	Cathy I.	CIT	Partner	1/16/2008	Review with J. Hegelmann special attrition program analysis for tax basis balance sheet	0.6			A1
Tosto	Cathy I.	CIT	Partner	1/16/2008	Review with J. Hegelmann the tax basis balance sheet adjustments for OPEB and related adjustments	1.1			A1
Tosto	Cathy I.	CIT	Partner	1/16/2008	Review with J. Hegelmann and M. Jones the tax basis balance sheet adjustments for goodwill	1.3			A1
Tosto	Cathy I.	CIT	Partner	1/16/2008	Review with J. Hegelmann and M. Jones the tax basis balance sheet adjustments for depreciation	1.4			A1
Tosto	Cathy I.	CIT	Partner	1/16/2008	Discuss status of year-end with T. Tamer.	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/16/2008	Review email related to FIN 48 reserve.	0.2			A1
Zinger	Miriam R.	MRZ	Staff	1/16/2008	E&S - Additional audit procedures performed as a result of the Milwaukee plant closure and related separation accrual.	2.8			A1
Zinger	Miriam R.	MRZ	Staff	1/16/2008	E&S- Year end procedures related to Inventory account reconciliations	1.2			A1
Zinger	Miriam R.	MRZ	Staff	1/16/2008	E&S- Year end procedures related to Inventory	7.8			A1
Aquino	Heather	HRA	Audit Support Associate	1/17/2008	Review Hours Status By Activity.	0.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/17/2008	Work on engagement economics schedules.	1.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/17/2008	Correspondence regarding E&Y Payment.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/17/2008	Correspondence with M. Hatzfeld and N. Miller regarding new rate card.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/17/2008	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1

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Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/17/2008	Work on Update to US Expense Policies and Guidelines; send to team accordingly.	1.6			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/17/2008	Correspondence regarding Delphi Hierarchy Chart.	0.2			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/17/2008	Work on obtaining WSJ article per K. Asher and S. Sheckell.	0.8			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/17/2008	Work on thought leadership per J. Simpson.	0.9			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/17/2008	Work on Delphi pre-approval coordination.	0.9			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/17/2008	Review of the going concern consultation memo	1.2			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/17/2008	Discussion and review of audit risk areas	2.1			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/17/2008	Performing substantive audit procedures for in-transit goods for Packard division year end audit.	0.9			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/17/2008	Reviewing and understanding interim fixed asset workpapers in order to prepare for year end audit for the Packard division.	0.9			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/17/2008	Performing substantive audit procedures for payroll analytic for year end Packard audit.	3.2			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/17/2008	Populating lead sheet for revenues and expenses that is essential for performing substantive audit procedures in the year end Packard division audit.	3.9			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/17/2008	Review of GAMx file to update for process documentation.	1.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/17/2008	DPSS Audit - discussion of year-end status and approach with E.R. Simpson.	0.4			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/17/2008	Reperformance testing for HP administrators.	0.7			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/17/2008	Reviewed eTBR related controls in GAMx.	1.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/17/2008	Updated testing templates for different applications to reflect tests done at year end.	3.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/17/2008	Powertrain - Reviewed and tested tooling reconciliations	0.8			A1

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Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Prepared lead sheet summarizing tooling activity during rollforward period	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Prepared lead sheets, summarizing fixed asset activity during rollforward period	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Tested legal reserve computation	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Reviewed and tested Fixed Asset reconciliations	1.3			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Investigated unusual activity within Fixed Asset detail, provided by client	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Reviewed license agreement related to Legal Reserve testing	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Met w/ G. Halleck to discuss questions/concerns with YE testing of Tooling.	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Downloaded reconciliations from the DELPHI CARS system	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Met w/ G. Halleck to discuss questions/concerns regarding YE testing of Fixed Assets	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Met with M. Kearns to discuss testing of Legal Reserves.	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Met with M. Koehn to discuss unusual activity w/in Tooling Detail.	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/17/2008	Powertrain - Met with N. Niranjana to discuss questions/concerns related to legal reserve testing.	0.8			A1
Fitzpatrick	Michael J.	MJF	Partner	1/17/2008	Tax intraperiod allocation question/research.	1.1			A1
Gerber	Katherine A.	KAA	Senior	1/17/2008	Thermal - Review warranty reserve accounting memo.	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/17/2008	Thermal - Discuss investment reconciliation testing with K. Kosuda.	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/17/2008	Thermal - Meet with J. Gdowski to discuss tooling warranty reserves.	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/17/2008	Thermal - Test year-end warranty reserve balance.	3.3			A1
Gerber	Katherine A.	KAA	Senior	1/17/2008	Thermal - Discuss tooling reconciliation testing with K. Kosuda.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/17/2008	Thermal - Discuss warranty reserve testing with J. Simpson.	0.2			A1

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Gerber	Katherine A.	KAA	Senior	1/17/2008	Thermal - Discuss warranty reserve testing with M. Rothmund.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/17/2008	Discussion with M. Sandelich related to status of year-end accounting memos.	1.9			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	FIN 48 - discuss documentation needed from Delphi staff with L. Thompson.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	Prepare list of items to discuss with C. Plummer, L. Fisher and E. Hubbard.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	U.S. Provision - review documents received from E. Hubbard re: changes to provision calculation.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	Withholding - locate and copy schedule to provide Delphi staff to update for 2007 royalty activity	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	Discussion with M. Jones and tax team re: revisions to audit scope	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	Deferred taxes - work on revisions to workpapers based on comments received from C. Tosto.	2.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	U.S. Provision - answer questions posed by C. Smith re: items in U.S. tax pack that appear unusual in nature.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	U.S. Provision - revisions to current year temporary adjustment schedule.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	Deferred tax - meet with S. Vasieck re: walkthrough of attrition schedule M	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	FIN 48 - meet with L. Fisher and L. Thompson re: revised schedules needed for FIN 48 analysis.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	U.S. Provision - review staging tool workpaper for DAS LLC	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	Deferred taxes - review special attrition walk workpaper received from S. Vasieck.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/17/2008	U.S. Provision - meet with M. Jones, L. Thompson and C. Smith re: revisions to scope of workplan, approach and identification of key temps to review.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	1/17/2008	Packard - Review of Tarazona separation plan memo	0.6			A1



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Horner	Kevin John	KJH	Senior	1/17/2008	E&S: meeting with K. Bellis to discuss status of account receivable year-end audit requests.	0.4			A1
Horner	Kevin John	KJH	Senior	1/17/2008	E&S: call with B. Frost to discuss background and business purpose on purchase of near term demand assets.	0.4			A1
Horner	Kevin John	KJH	Senior	1/17/2008	E&S: meeting with L. Jin and C. Riedl to discuss questions around intercompany imbalances.	0.6			A1
Horner	Kevin John	KJH	Senior	1/17/2008	E&S: meeting with C. Riedl and F. Olsson to discuss week one requests and open items.	0.7			A1
Horner	Kevin John	KJH	Senior	1/17/2008	E&S: meeting with M. Zinger to discuss status of inventory testing and walkthrough worksteps.	0.8			A1
Horner	Kevin John	KJH	Senior	1/17/2008	E&S: meeting with M. Zinger and B. Berry to walkthrough the excess and obsolete calculation.	1.2			A1
Horner	Kevin John	KJH	Senior	1/17/2008	E&S: meeting with L. Jin to discuss questions on year-end procedures for fixed assets.	1.3			A1
Horner	Kevin John	KJH	Senior	1/17/2008	E&S: worked on accounts receivable year-end audit procedures.	3.1			A1
Horner	Kevin John	KJH	Senior	1/17/2008	E&S: worked on year-end substantive audit procedures for Delphi E&S audit.	3.9			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Prepaids - Discussion with K. Horner regarding the testing procedure of prepaids.	0.8			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Intercompany - I-5 Testing on Tech expenses	1.2			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Payroll Analysis - Update the payroll analysis workpaper for YE.	1.2			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Prepaids - Documentation of G1 YE account details-vendor deposit.	1.8			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Fixed Assets - K4.1 Testing of additional samples of PO for CWIP	2.2			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Prepaids - G1.1-G1.5 Testing details of vendor deposits	2.2			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Fixed Assets - Call with E. Marold regarding the audit procedure for testing CWIP	0.6			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Intercompany - I-4 Discussion with K. Horner regarding the testing procedures for the >90 A/R statement.	0.6			A1

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Jin	Lei	LJ	Staff	1/17/2008	E&S - Intercompany - Call with K. Bellis regarding additional information needed for intercompany transaction.	0.6			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Fixed Assets - K4.1 Call with B. Frost to require PO support for CWIP	0.8			A1
Jin	Lei	LJ	Staff	1/17/2008	E&S - Intercompany - I-4 Testing intercompany >90 days A/R, modify documentations.	0.8			A1
Jones	Mathew S.	MSJ	Executive Director	1/17/2008	Meet with S. Sheckell to discuss Audit scope on U.S. deferred taxes, permanent differences and FIN 48/FAS 5.	0.4			A1
Jones	Mathew S.	MSJ	Executive Director	1/17/2008	Meet with J. Hegelmann and C. Smith to scope out U.S. deferreds and permanent differences.	0.6			A1
Jones	Mathew S.	MSJ	Executive Director	1/17/2008	Meet with T. Tamer to discuss tax flash report and other tax provision items.	0.4			A1
Kearns	Matthew R.	MRK	Manager	1/17/2008	Powertrain - Meeting with J. Brooks to discuss year-end audit status, open items and ECU timing	1.3			A1
Kearns	Matthew R.	MRK	Manager	1/17/2008	Powertrain - Reviewing year-end warranty reserves	2.3			A1
Kearns	Matthew R.	MRK	Manager	1/17/2008	Powertrain - Assisting audit team with year-end audit procedures	3.8			A1
Kearns	Matthew R.	MRK	Manager	1/17/2008	Powertrain - Reviewing interim audit procedures related to SOX testing	3.8			A1
Kosuda	Kimberly	KK	Intern	1/17/2008	Thermal- Tested year end tooling reconciliation	3.2			A1
Kosuda	Kimberly	KK	Intern	1/17/2008	Thermal- Prepared year end investment reconciliation	4.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/17/2008	Discussion of technical accounting matters with A. Brazier.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/17/2008	Review of E&S workpapers.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/17/2008	Discussions with M. Jones regarding year-end tax scoping.	0.9			A1
Marold	Erick W.	EWM	Senior	1/17/2008	Drafted a consultation memo related to the 'Mothersheac inventory allegation.	4.2			A1
Marold	Erick W.	EWM	Senior	1/17/2008	E&S - Reviewed the Q4 memo related to excess and obsolete inventory.	1.3			A1
Marold	Erick W.	EWM	Senior	1/17/2008	Updated documentation related to our planned audit approach for entity level controls.	1.3			A1

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Marold	Erick W.	EWM	Senior	1/17/2008	Met with intern to familiarize her with the Delphi intranet including Delphi E-Pay and EDACOR.	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/17/2008	Review of budget information as of the week ending 1/11.	1.0			A1
Miller	Nicholas S.	NSM	Manager	1/17/2008	Review of pre-approval request e-mails from various locations.	0.8			A1
Miller	Nicholas S.	NSM	Manager	1/17/2008	Review of open items in GAMx, clearing them accordingly.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/17/2008	Packard: Travel time from Troy, MI to Warren, OH to work on the Packard division audit.	3.0			A1
Miller	Nicholas S.	NSM	Manager	1/17/2008	Packard: Finalization of review of controls testing at the Packard division.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2008	Interior-Met with C. Tompkins regarding fixed assets.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2008	Interior-Performed fixed asset substantive procedures.	2.4			A1
Pacella	Shannon M.	SMP	Manager	1/17/2008	Document IT Summary Memo to be sent to International teams relying upon SAP.	1.6			A1
Pacella	Shannon M.	SMP	Manager	1/17/2008	Perform detail review of workpapers in GAMx file to prepare for final workpaper archival.	10.3			A1
Pavelich	Michael J.	MJP	Staff	1/17/2008	Powertrain- Obtained AP reconciliations	1.6			A1
Pavelich	Michael J.	MJP	Staff	1/17/2008	Powertrain- Substantively tested Warranty Reserve	5.1			A1
Pavelich	Michael J.	MJP	Staff	1/17/2008	Powertrain- Obtained Account Reconciliations and substantively tested	5.2			A1
Pikos	Matthew C.	MCP	Senior	1/17/2008	Performing substantive audit procedures on the unconsolidated joint ventures at the Packard division.	3.1			A1
Pikos	Matthew C.	MCP	Senior	1/17/2008	Meeting with T. Cooney to discuss and understand the Packard intercompany profit analysis.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/17/2008	Performing substantive audit procedures on the billing reserve at the Packard division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/17/2008	Performing substantive audit procedures on the allowance for doubtful accounts at the Packard division.	2.2			A1

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Pikos	Matthew C.	MCP	Senior	1/17/2008	Performing substantive audit procedures on the year-end variance capitalization calculation at the Packard division.	2.9			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	DPSS - pulled reconciliations from CARS.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	Tested DPSS's credit memos as of 12/31/07 and investigated any over scope.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	Requested various documents from the DPSS accounting department.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	DPSS - performed the AR reserve analysis and examined the billing reserve calculation.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	DPSS - Met with R. Nedadur to discuss warranty reserve accounts, sales, shipment activity for cutoff tests, and accounts receivable balances.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	DPSS - performed the warranty reserve and documented our understanding of the calculation.	3.1			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	Signed off on DPSS's GAMx file worksteps that will not be tested at year end and included a basis for our reasoning.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	DPSS - analyzed fluctuations in AR reserve balance and the AR aging schedules from interim to year end.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	Tested year end DPSS accounts receivable balance on the 212 and 210 trial balances.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	DPSS - Guidance from E.R. Simpson regarding year end worksteps and procedures.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	DPSS - Met with M. Kelso to discuss fluctuations from interim to year end in the warranty accrual and payments.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/17/2008	DPSS - Met with T. Letchworth to discuss fluctuations in the income statement per the 3 trial balances: 103, 212, 210.	1.1			A1
Ranney	Amber C.	ACR	Senior	1/17/2008	ACS-Coordinating a payroll walkthrough with J. Nolan and B. Holleman.	0.4			A1
Ranney	Amber C.	ACR	Senior	1/17/2008	Testing employee cost liability balances.	2.9			A1
Ranney	Amber C.	ACR	Senior	1/17/2008	Meeting with J. DeMarco and G. Kimpan to discuss testing of the cash balance participants.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	1/17/2008	Obtaining management's documentation of its review of SAS 70 reports.	0.7			A1
Ranney	Amber C.	ACR	Senior	1/17/2008	Coordinating our testing of pension assets with Delphi's investment manager (GMAM).	1.1			A1
Ranney	Amber C.	ACR	Senior	1/17/2008	Walking through the results of Watson Wyatt's demographic data confirmation with J. Simpson.	2.2			A1
Ranney	Amber C.	ACR	Senior	1/17/2008	Detail reviewing our testing of the demographic data confirmation received from Watson Wyatt.	2.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/17/2008	Following-up on controls testing for corporate cash.	1.2			A1
Rasmussen	Kyle M.	KMR	Staff	1/17/2008	Analysis of other income for Packard division	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/17/2008	Price Testing for SAP and Legacy for Packard	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/17/2008	Testing warranty reserve at YE for Packard	0.9			A1
Rasmussen	Kyle M.	KMR	Staff	1/17/2008	Testing the AR reconciliation and rollforward for Packard	1.3			A1
Rasmussen	Kyle M.	KMR	Staff	1/17/2008	Testing the investment accounts for Packard division	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/17/2008	Thermal - Walked staff member through fixed asset procedures	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/17/2008	Thermal - Performed inventory rollforward procedures	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/17/2008	Thermal - Review of productive and non-productive inventory reserve	2.8			A1
Saimoua	Omar Issam	OIS	Senior	1/17/2008	AHG - Reviewed open items on the client assistance list.	2.3			A1
Saimoua	Omar Issam	OIS	Senior	1/17/2008	AHG - Met with M. Kearns to discuss audit questions relating to the AHG audit.	3.6			A1
Saimoua	Omar Issam	OIS	Senior	1/17/2008	AHG - Performed audit related procedures to the accrual liability at AHG.	5.1			A1
Sheckell	Steven F.	SFS	Partner	1/17/2008	Review SRM	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/17/2008	Review interim derivatives workpapers	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/17/2008	Communicate with international audit teams	0.6			A1
Sheckell	Steven F.	SFS	Partner	1/17/2008	Review tax related accounting for year-end	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/17/2008	Review of team email communication regarding new expense policy and impact on Delphi with H. Aquino.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/17/2008	Discussion with S. Sheckell regarding emergence timeline and events.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/17/2008	Review of Watson Wyatt confirmation for participant data testing.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/17/2008	Discussion with A. Ranney regarding Watson Wyatt confirmation results.	2.3			A1
Simpson	Emma-Rose S.	ESS	Senior	1/17/2008	DPSS - Obtained workpapers and other supplies from B Bldg	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	1/17/2008	DPSS - Met with E. Medina regarding inventory	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/17/2008	DPSS - Assisted R. Pochmara with substantive worksteps	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/17/2008	Updated DPSS summary memos	2.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/17/2008	DPSS - Performed substantive worksteps	4.3			A1
Simpson	Jamie	JS	Senior Manager	1/17/2008	Discussion with D. Greenbury regarding Thermal year end audit.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/17/2008	Discussions with K. Gerber and J. Nicol regarding Thermal year end testing.	1.2			A1
Smith	Carolyn E.	CES	Staff	1/17/2008	YE: Met w/ M. Jones, J. Hegelmann, & L. Thompson to discuss DTA/DTL approach.	0.7			A1
Smith	Carolyn E.	CES	Staff	1/17/2008	YE - U.S. Provision: Create schedule with Perm & Temp differences to be tested.	1.1			A1
Thompson	Lester M.	LMT	Senior Manager	1/17/2008	Review of FAS 5 and FIN 48 tax contingency workpapers and computations	3.2			A1
Zinger	Miriam R.	MRZ	Staff	1/17/2008	E&S - Additional audit procedures performed as a result of the Flint headcount reduction and related separation accrual.	1.4			A1
Zinger	Miriam R.	MRZ	Staff	1/17/2008	E&S- Year end procedures related to Inventory account reconciliations	3.9			A1
Zinger	Miriam R.	MRZ	Staff	1/17/2008	E&S- Year end procedures related to Inventory	7.8			A1
Aquino	Heather	HRA	Audit Support Associate	1/18/2008	Correspondence with M. Boehm and J. Henning regarding billing rates.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/18/2008	Work on engagement economics schedules.	1.6			A1
Aquino	Heather	HRA	Audit Support Associate	1/18/2008	Correspondence with G. Curry regarding E&Y T1 Line.	0.1			A1

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Aquino	Heather	HRA	Audit Support Associate	1/18/2008	Assist M. Boehm with Rep letter to DT for S1 (01-2008).	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/18/2008	Work on thought leadership per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/18/2008	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Audit Support Associate	1/18/2008	Correspondence related to pre-approval procedures.	0.9			A1
Aquino	Heather	HRA	Audit Support Associate	1/18/2008	Prepare emails to international teams regarding Delphi Audit Fees and Non-Audit Fees - C-4.1 - Action Required.	1.1			A1
Asher	Kevin F.	KFA	Partner	1/18/2008	Review of consultation requirements for the 2007 audit	1.3			A1
Asher	Kevin F.	KFA	Partner	1/18/2008	Discussion and review of audit risk areas	2.4			A1
Asher	Kevin F.	KFA	Partner	1/18/2008	Review of income tax audit scope	2.2			A1
Aytes	Eric J.	EJA	Intern	1/18/2008	Reviewing and understanding interim fixed asset workpapers in order to prepare for year end audit for the Packard division.	2.3			A1
Aytes	Eric J.	EJA	Intern	1/18/2008	Travel time from Warren, OH required for participation in Packard audit	3.2			A1
Boehm	Michael J.	MJB	Manager	1/18/2008	DPSS Audit - discussion of year-end status and approach with E.R. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/18/2008	DPSS - Review of year-end audit workpapers.	1.6			A1
Ciungu	Roxana M.	RMC	Staff	1/18/2008	Cleaned up GAMx unassociated evidence.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	1/18/2008	Updated testing templates for different applications to reflect tests done at year end.	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/18/2008	Powertrain - Downloaded reconciliations from the DELPHI CARS system	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/18/2008	Powertrain - Met with M. Koehn to discuss unusual activity w/in Fixed Asset Detail	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/18/2008	Powertrain - Met w/ G. Halleck to discuss questions/concerns regarding YE testing of Fixed Assets	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/18/2008	Powertrain - Reviewed interim workpapers to obtain a better understanding of procedures necessary for year end testing of Fixed Assets	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	1/18/2008	Powertrain - Reviewed license agreement related to Legal Reserve testing	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/18/2008	Powertrain - Tested Year End Fixed Asset Rollforward	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/18/2008	Powertrain - Tested YE Tooling Rollforward	1.6			A1
Craig	Tashawna N.	TNC	Staff	1/18/2008	Powertrain - Updated Fixed Asset Rollforward (provided by client) with information necessary to complete testing	1.8			A1
Gerber	Katherine A.	KAA	Senior	1/18/2008	Thermal - Discuss accounts receivable rollforward testing with J. Nicol.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2008	Thermal - Discuss warranty reserve testing with K. Kosuda.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2008	Thermal - Discuss year-end amortization testing with J. Meinburg and C. Tompkins.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2008	Thermal - Discuss management's internal control testing with E. Marold.	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/18/2008	Thermal - Update year-end client request listing.	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/18/2008	Thermal - Test year-end warranty reserve balance.	5.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/18/2008	Discussion with A. Brazier related to technical interpretations of FAS 112 and FAS 5 as it relates to the Athens restructuring and the Toyota warranty claim.	2.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/18/2008	Non U.S. - work on scheduling conference call with T. Grosselin re: discussion of Mexico flat tax and review of client calculation.	0.8			A1
Hegelmann	Julie Ann	JAH	Manager	1/18/2008	Non U.S. - meet with T. Tamer and L. Fisher, and M. Jones re: Mexico flat tax.	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/18/2008	Deferred tax - review workpapers to confirm all provision to return differences were agreed back to tax return for current year	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/18/2008	FIN 48 - meet with L. Fisher re: FIN 48 roll from Q1 through year end.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/18/2008	Discuss with L. Thompson scheduling for Non-U.S. review of tax packs	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/18/2008	Non U.S. - obtain documentation on Mexico flat tax calculation for L. Fisher.	0.4			A1



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Hegelmann	Julie Ann	JAH	Manager	1/18/2008	404 - Meet with L. Fisher re: Q3 open items for 404 testing.	0.5			A1
Horner	Kevin John	KJH	Senior	1/18/2008	E&S: Additional procedures performed to test Gummertsbach demographic data as a result of the restructuring accruals recorded in Q4.	1.6			A1
Horner	Kevin John	KJH	Senior	1/18/2008	E&S: worked on year-end substantive procedures for accounts receivable.	3.3			A1
Horner	Kevin John	KJH	Senior	1/18/2008	E&S: travel time from Kokomo, IN to Troy, MI after week of work on year-end audit for Delphi E&S.	4.6			A1
Horner	Kevin John	KJH	Senior	1/18/2008	E&S: meeting with L. Jin to discuss questions on audit procedures for prepetition liabilities.	0.4			A1
Horner	Kevin John	KJH	Senior	1/18/2008	E&S: weekly status call with division personnel for status update on year-end open requests.	0.4			A1
Horner	Kevin John	KJH	Senior	1/18/2008	E&S: updated Delphi's SharePoint site for additional requests and to close previous requests provided by personnel.	0.8			A1
Jin	Lei	LJ	Staff	1/18/2008	E&S - Fixed Assets - Sign off and input notes in GAMx	0.3			A1
Jin	Lei	LJ	Staff	1/18/2008	E&S - Prepaids - Prepaids substantive audit procedures. Sign off and input notes in GAMx	3.1			A1
Jin	Lei	LJ	Staff	1/18/2008	E&S - LSC - Substantive audit procedures. Sign off and input notes in GAMx	3.3			A1
Jin	Lei	LJ	Staff	1/18/2008	E&S - Travel time from Williamston, MI to Kokomo, IN	3.9			A1
Kearns	Matthew R.	MRK	Manager	1/18/2008	AHG - Reviewing PBR accounting memo	2.1			A1
Kearns	Matthew R.	MRK	Manager	1/18/2008	Powertrain - Meeting with B. Hoepfner to discuss Q4 accounting memos.	1.1			A1
Kearns	Matthew R.	MRK	Manager	1/18/2008	Powertrain - Assisting audit team with year-end audit procedures.	3.6			A1
Keown	Karen M.	KMK	Senior Manager	1/18/2008	Discuss Delphi foreign income tax provision engagemer with M. Mukhtar, review status, audit procedures and staffing	0.6			A1
Kosuda	Kimberly	KK	Intern	1/18/2008	Thermal- Prepared year end balance sheet fluctuations analytics	0.6			A1
Kosuda	Kimberly	KK	Intern	1/18/2008	Thermal- Prepared year end investment reconciliation	1.3			A1
Kosuda	Kimberly	KK	Intern	1/18/2008	Thermal- Tested year end tooling reconciliation	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kosuda	Kimberly	KK	Intern	1/18/2008	Thermal- Prepared warranty reserve reconciliation	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2008	Correspondence with international teams regarding year-end matters.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2008	Meeting with B. Thelen, T. Timko, T. McClellan, M. Fawcett, D. Bayles and E. Marold to discuss year-end control update and fraud matters.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2008	Discussion with K. Asher, S. Sheckell and M. Jones regarding the tax return to provision review.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2008	Discussions with M. Jones regarding year-end tax scoping.	1.2			A1
Marold	Erick W.	EWM	Senior	1/18/2008	Drafted a consultation memo related to our calculation of planning materiality.	1.3			A1
Marold	Erick W.	EWM	Senior	1/18/2008	Drafted the legal letter to send to Delphi's outside counsel regarding the multidistrict litigation case pending before the court.	1.4			A1
Marold	Erick W.	EWM	Senior	1/18/2008	Obtained the consolidated FAS 5 report and summarized by division HQ.	2.1			A1
Marold	Erick W.	EWM	Senior	1/18/2008	Drafted a summary for the divisional teams regarding modifications to our year-end planned audit approach.	2.3			A1
Miller	Nicholas S.	NSM	Manager	1/18/2008	Packard: Review of year-end accruals testing at the Packard division.	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/18/2008	Packard: Travel time from Warren, OH to Troy, MI after working on the Packard Division.	3.0			A1
Miller	Nicholas S.	NSM	Manager	1/18/2008	Packard: Review of year-end workpapers.	3.6			A1
Nicol	Jeremy M.	JMN	Staff	1/18/2008	Thermal-Performed inventory reserves procedures.	3.4			A1
Pacella	Shannon M.	SMP	Manager	1/18/2008	Perform detail review of workpapers in GAMx file to prepare for final workpaper archival.	3.4			A1
Pavelich	Michael J.	MJP	Staff	1/18/2008	Powertrain- Tied Out AR rollforward to Support	1.2			A1
Pavelich	Michael J.	MJP	Staff	1/18/2008	Powertrain- Obtained AR reconciliations	3.1			A1
Pavelich	Michael J.	MJP	Staff	1/18/2008	Powertrain- Obtained AP reconciliations	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/18/2008	Performing substantive audit procedures on the unconsolidated joint ventures at the Packard division.	1.4			A1
Pikos	Matthew C.	MCP	Senior	1/18/2008	Performing substantive audit procedures on the allowance for doubtful accounts at the Packard division.	1.9			A1
Pikos	Matthew C.	MCP	Senior	1/18/2008	Travel time to Rochester Hills, MI from Warren, OH after performing substantive audit procedures at the Packard division.	3.4			A1
Pikos	Matthew C.	MCP	Senior	1/18/2008	Performing substantive audit procedures on the billing reserve at the Packard division.	3.8			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	Met with E. Medina, DPSS Inventory Manager, to obtain shipping data for our cut-off and sales reasonableness tests. Performed analysis accordingly.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	Met with P. Kratz, DPSS Financial Manager, to discuss AR Reserve fluctuations and AR balances per the 210 and 212 trial balances. Documented results and analyzed these explanations further.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	Inquiry to various DPSS accounting personnel regarding the AP balance fluctuations. Performed an analysis on the accounts making up the AP balance.	2.6			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	DPSS - performed the warranty reserve and documented our understanding of the calculation.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	DPSS - Guidance from E.R. Simpson regarding year end worksteps and procedures.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	DPSS - Met with T. Letchworth to discuss fluctuations in the income statement per the 3 trial balances: 103, 212, 210.	0.7			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	DPSS performed the AR reserve analysis and examined the billing reserve calculation.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	Tested year end DPSS accounts receivable balance on the 212 and 210 trial balances.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	DPSS analyzed fluctuations in AR reserve balance and the AR aging schedules from interim to year end.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	1/18/2008	Met with R. Nedadur to go over our requests for year end and to obtain workpapers from her, including DPSS's 3 trial balances.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	Requested various documents from the DPSS accounting department.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	1/18/2008	Met with R. Nedadur to discuss warranty reserve accounts, sales, shipment activity for cutoff tests, and accounts receivable balances.	0.3			A1
Ranney	Amber C.	ACR	Senior	1/18/2008	ACS-Summarizing controls testing over the AP and Cash Disbursement processes.	0.7			A1
Ranney	Amber C.	ACR	Senior	1/18/2008	Reviewing SAS 70 reports related to the healthcare accrual process.	1.4			A1
Ranney	Amber C.	ACR	Senior	1/18/2008	Demographic data testing status update meeting with K. Cobb, J. DeMarco and J. Simpson.	1.6			A1
Ranney	Amber C.	ACR	Senior	1/18/2008	Testing employee cost liability balances.	3.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/18/2008	E&O analysis at YE for Packard Division	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/18/2008	Prepaid expenses procedures for Packard division at YE	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/18/2008	Analysis of Gross margin flux for Packard division	0.8			A1
Rasmussen	Kyle M.	KMR	Staff	1/18/2008	Testing the investment accounts for Packard division	1.3			A1
Rasmussen	Kyle M.	KMR	Staff	1/18/2008	Price Testing for SAP and Legacy for Packard	1.6			A1
Rasmussen	Kyle M.	KMR	Staff	1/18/2008	Travel time to Royal Oak, MI from Packard Division in Warren, OH.	3.7			A1
Reddy	Smitha Pingli	SPR	Manager	1/18/2008	Working through MBT deferred accounting issue re: inventory	0.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/18/2008	Thermal - Performed inventory rollforward procedures	0.5			A1
Rothmund	Mario Valentin	MVR	Senior	1/18/2008	Thermal - Attended meeting with B. Kolb to discuss GM to LCM reconciliation.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/18/2008	Thermal - Review of productive and non-productive inventory reserve	2.8			A1
Saimoua	Omar Issam	OIS	Senior	1/18/2008	Powertrain- Met with N. Nijaran to review the PBC list for open items.	2.1			A1
Saimoua	Omar Issam	OIS	Senior	1/18/2008	Powertrain- Performed audit related procedures to the liabilities subject to compromise schedule.	4.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Senior	1/18/2008	Powertrain- Met with M. Kloss to review the PBC.	1.6			A1
Sheckell	Steven F.	SFS	Partner	1/18/2008	Review SRM	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/18/2008	Review interim derivatives workpapers	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/18/2008	Review tax related accounting for year-end	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/18/2008	Review of summary of methodologies used to select samples for demographic data testing for K. Cobb for G. Thorton review.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/18/2008	Status meeting with K. Cobb, J. DeMarco, G. Kimpan and A. Ranney regarding demographic data testing status.	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	1/18/2008	DPSS - Met with E. Medina regarding inventory	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	1/18/2008	DPSS - Met with R. Nedadur regarding PBC list	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	1/18/2008	DPSS - Assisted R. Pochmara with substantive worksteps	1.7			A1
Simpson	Emma-Rose S.	ESS	Senior	1/18/2008	DPSS - Performed substantive worksteps	3.9			A1
Simpson	Jamie	JS	Senior Manager	1/18/2008	Discussion with A. Ranney regarding GAMx file.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/18/2008	Discussion with H. Aquino regarding thought leadership distribution lists.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/18/2008	Discussion with S. Pacella regarding SOD testing.	0.4			A1
Smith	Carolyn E.	CES	Staff	1/18/2008	404: Review open items w/ L. Marx and J. Hegelmann	0.6			A1
Smith	Carolyn E.	CES	Staff	1/18/2008	YE - U.S. Provision: Modify schedule with Perm & Temp differences to be tested by addition PTR differences from 2006.	1.2			A1
Thompson	Lester M.	LMT	Senior Manager	1/18/2008	Meeting with L. Fisher to discuss data availability.	0.3			A1
Thompson	Lester M.	LMT	Senior Manager	1/18/2008	Review schedule of data provided by client and project work schedule.	0.9			A1
Zinger	Miriam R.	MRZ	Staff	1/18/2008	E&S - Year end audit procedures related to Workstream Inventory Account	0.2			A1
Zinger	Miriam R.	MRZ	Staff	1/18/2008	E&S- Year end procedures related to Accrued Liabilities	3.9			A1
Zinger	Miriam R.	MRZ	Staff	1/18/2008	E&S- Year end procedures related to Inventory	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Zinger	Miriam R.	MRZ	Staff	1/18/2008	E&S - Travel time to Southfield, MI from Kokomo IN.	4.6			A1
Asher	Kevin F.	KFA	Partner	1/19/2008	Review of E&S interim work papers for inventory and tooling	5.3			A1
Boehm	Michael J.	MJB	Manager	1/19/2008	Discussion with A. Krabill regarding year-end staffing.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/19/2008	Discussion with N. Miller, E. Marold and A. Krabill regarding tooling test of controls approach.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	1/19/2008	NSJE (IMAS) - performed data analysis for Thermal division.	2.1			A1
Conat	Arthur L.	ALC	Executive Director	1/19/2008	Pension and OPEB discount rate review	3.6			A1
Craig	Tashawna N.	TNC	Staff	1/19/2008	Powertrain - Performed YE testing procedures for tooling	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/19/2008	Powertrain - Performed YE testing procedures for Fixed Assets	1.8			A1
Craig	Tashawna N.	TNC	Staff	1/19/2008	Powertrain - Performed GAMx synchronizing procedure for the Delphi engagement	2.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/19/2008	Non-U.S. - review 2006 deferreds for Mexico to understand types of deferreds to expect on current year calculation	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/19/2008	U.S. Provision - create list of observations for E. Hubbard re: items missing or expected to see in the U.S. provision.	1.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/19/2008	U.S. Provision - review DTI and Delphi Corp staging tools in connection with identification of overall material temp items	1.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/19/2008	U.S. Provision - review material manual adjustment found in the staging tool for DAS LLC	3.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/19/2008	Non-U.S. - correspondence to T. Grosselin re: Mexico deferreds.	0.1			A1
Henning	Jeffrey M.	JMH	Partner	1/19/2008	Packard - Debrief on meeting with J. Riedy re: audit status	0.6			A1
Horner	Kevin John	KJH	Senior	1/19/2008	E&S: meeting with L. Jin to discuss fixed asset testing questions.	0.6			A1
Horner	Kevin John	KJH	Senior	1/19/2008	E&S: meeting with M. Zinger to discuss questions on accrued liabilities.	0.6			A1

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Horner	Kevin John	KJH	Senior	1/19/2008	E&S: worked on year-end substantive audit procedures for the E&S Division.	2.9			A1
Horner	Kevin John	KJH	Senior	1/19/2008	Meeting with audit team to coordinate audit program updates.	0.9			A1
Jin	Lei	LJ	Staff	1/19/2008	E&S - Round 2 Control Testing Documentation-EX-E2	0.6			A1
Jin	Lei	LJ	Staff	1/19/2008	E&S - Round 2 Control Testing- Prepare copies of management's control testing matrix and samples.	0.8			A1
Jin	Lei	LJ	Staff	1/19/2008	E&S - Revenue and Expense analysis	1.2			A1
Jin	Lei	LJ	Staff	1/19/2008	E&S - Round 2 Control Testing Documentation-IN-G1	1.2			A1
Jin	Lei	LJ	Staff	1/19/2008	E&S - Fixed Assets analysis-Compare quarterly variations from 2005 to 2007	2.2			A1
Jones	Mathew S.	MSJ	Executive Director	1/19/2008	Discuss with J. Hegelmann questions on testing of 2007 cumulative deferred tax balances and finalize approach for testing the balances	1.0			A1
Marold	Erick W.	EWM	Senior	1/19/2008	Reconciled the Company's HQ FAS 5 report to the pre-petition and post-petition account balances	2.1			A1
Marold	Erick W.	EWM	Senior	1/19/2008	E&S Audit - Detail reviewed the year-end inventory analytical and rollforward procedures.	3.4			A1
Miller	Nicholas S.	NSM	Manager	1/19/2008	Time spent addressing J. Henning and M. Hatzfeld's review notes for Packard.	0.8			A1
Miller	Nicholas S.	NSM	Manager	1/19/2008	Review of Packard audit workpapers.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2008	Performed GAMX mapping procedures.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2008	Thermal-Performed reserves substantive procedures.	1.7			A1
Pavelich	Michael J.	MJP	Staff	1/19/2008	Powertrain - AR Substantive audit procedures	2.1			A1
Pavelich	Michael J.	MJP	Staff	1/19/2008	Powertrain - AP substantive audit procedures	3.3			A1
Pikos	Matthew C.	MCP	Senior	1/19/2008	Performing substantive audit procedures over the investments held by the Packard division.	2.9			A1
Pochmara	Rose Christine	RCP	Staff	1/19/2008	DPSS - Analyzed intercompany changes from prior year to 12/31/07 in the AP and AR accounts.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/19/2008	DPSS - Performed sales cut-off testing and pulled shipment numbers to obtain further documents from the inventory department.	3.6			A1

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Pochmara	Rose Christine	RCP	Staff	1/19/2008	Printing various DPSS documents.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/19/2008	Guidance from E.R. Simpson with open items and other issues at DPSS.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/19/2008	Pulled reconciliations from CARS for DPSS account balances at 12/31/07.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	1/19/2008	DPSS - Connected with our engagement team via a hub to ensure GAMx issues would be solved.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	1/19/2008	Documented DPSS AP fluctuations per discussion with M. Brown.	0.9			A1
Ranney	Amber C.	ACR	Senior	1/19/2008	Call with A. Conat, J. Simpson and S. Sheckell to discuss pension discount rates.	0.7			A1
Ranney	Amber C.	ACR	Senior	1/19/2008	Documenting procedures performed to test Pension/OPEB liabilities in GAMx.	1.4			A1
Ranney	Amber C.	ACR	Senior	1/19/2008	Reviewing SAS 70 reports related to healthcare service providers.	3.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/19/2008	Prepaid procedures for TE at Packard Division	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/19/2008	Accounts receivable procedures for YE at Packard	1.6			A1
Rasmussen	Kyle M.	KMR	Staff	1/19/2008	Procedures for YE Accounts Payable for Packard Division	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/19/2008	Performed AHG Q1 & Q2 Journal Entry Review	3.1			A1
Saimoua	Omar Issam	OIS	Senior	1/19/2008	Powertrain- performed audit related procedures on the inventory variance capitalization calculation.	4.3			A1
Saimoua	Omar Issam	OIS	Senior	1/19/2008	Powertrain- performed audit related procedures on the inventory account reconciliations.	4.7			A1
Sheckell	Steven F.	SFS	Partner	1/19/2008	Review tax accounting related adjustments	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/19/2008	Review of CK liquidation (Project Freethrow) documentation for Thermal.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/19/2008	Review of Thermal accounting memos (2) on piston warranty issue.	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/19/2008	Attempted to download GAMx File on my computer along with rest of team.	1.7			A1
Simpson	Jamie	JS	Senior Manager	1/19/2008	Review of pension/OPEB discount rate results from E&Y actuary.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/19/2008	Discussion with A. Ranney regarding employee cost audit testing status.	0.6			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/19/2008	Discusssion with A. Conat, A. Ranney, and S. Sheckell to discuss discount rate model for pension/OPEB.	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	1/19/2008	Attempted to locate cash account used for blue cross disbursements for A. Ranney.	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/19/2008	DPSS - Assisted staff with cash PBC.	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/19/2008	DPSS - Pulled Hyperion entries and troubleshooted Hyperion .	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	1/19/2008	DPSS - Completed inventory worksteps	2.8			A1
Simpson	Jamie	JS	Senior Manager	1/19/2008	Time spent dealing with GAMx issues for Delphi.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/19/2008	Preparation of response to France E&Y team regarding pension assumptions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/19/2008	Discussion with J. Nicol regarding Thermal year-end testing.	0.9			A1
Zinger	Miriam R.	MRZ	Staff	1/19/2008	E&S- Year end Inventory Substantive procedures	5.8			A1
Zinger	Miriam R.	MRZ	Staff	1/19/2008	Meeting to coordinate audit program updates	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/20/2008	Thermal - Performed procedures related to the inventory rollforward	3.6			A1
Aquino	Heather	HRA	Audit Support Associate	1/21/2008	Correspondence with B. Hamblin regarding 2007 audit engagement letter.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/21/2008	Discussion regarding engagement economics.	1.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/21/2008	Miscellaneous activities such as providing assistance to engagement team.	2.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/21/2008	Correspondence regarding outstanding consents.	0.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/21/2008	Work on engagement economics schedules per S. Sheckell and N. Miller.	1.6			A1
Aquino	Heather	HRA	Audit Support Associate	1/21/2008	Work on 2007 pre-approval wrap-up.	1.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/21/2008	Work on independence procedures.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	1/21/2008	Review of budget to actual and economic summary for the audit	2.3			A1
Asher	Kevin F.	KFA	Partner	1/21/2008	Review of consultation memo related to setting of materiality thresholds	1.1			A1
Aytes	Eric J.	EJA	Intern	1/21/2008	Formatted non-standard journal entry results for divisions DPSS, AHG, Thermal, Interiors, and Packard that was required in order to perform substantive audit procedures for year end audit.	2.8			A1
Aytes	Eric J.	EJA	Intern	1/21/2008	Travel time to Warren, OH necessary in order to perform substantive audit procedures for the year end Packard audit.	3.2			A1
Boehm	Michael J.	MJB	Manager	1/21/2008	Preparation of 10-K footnote roles and responsibilities schedule.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/21/2008	DPSS - Review of year-end warranty and AR reserve workpapers.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	1/21/2008	NSJE (IMAS) - performed data analysis for DPSS division.	2.1			A1
Ciungu	Roxana M.	RMC	Staff	1/21/2008	NSJE (IMAS) - performed data analysis for AHG division.	2.3			A1
Ciungu	Roxana M.	RMC	Staff	1/21/2008	NSJE (IMAS) - performed data analysis for Powertrain division.	2.6			A1
Craig	Tashawna N.	TNC	Staff	1/21/2008	Powertrain - Prepared a summary of Fixed Asset Activity	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/21/2008	Powertrain - Prepared a summary of tooling activity	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/21/2008	Powertrain - Performed SAP-HYP tie out procedures	4.6			A1
Craig	Tashawna N.	TNC	Staff	1/21/2008	Powertrain - Met with G. Halleck to discuss unusual fixed asset activity.	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/21/2008	Powertrain - Met with G. Halleck to discuss unusual tooling activity.	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/21/2008	Powertrain - Met with N. Niranjana to discuss SAP-hyp tie out.	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/21/2008	Powertrain - Performed YE testing procedures for tooling	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/21/2008	Powertrain - Performed YE testing procedures for Fixed Assets	1.2			A1

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Gerber	Katherine A.	KAA	Senior	1/21/2008	Thermal - Prepare annual warranty reserve analysis for the Renault piston warranty reserve.	1.2			A1
Gerber	Katherine A.	KAA	Senior	1/21/2008	Thermal - Document year-end warranty reserve testing.	2.3			A1
Gerber	Katherine A.	KAA	Senior	1/21/2008	Thermal - Discuss rollforward control testing procedures and results with J. Simpson.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/21/2008	Thermal - Discuss management's round two tooling testing with J. Simpson.	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/21/2008	Thermal - Discuss year-end audit status with J. Simpson, M. Rothmund and J. Nicol.	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/21/2008	Thermal - Meet with B. Kolb to discuss year-end warranty reserve.	0.9			A1
Gerber	Katherine A.	KAA	Senior	1/21/2008	Thermal - Discuss year-end warranty reserve testing with J. Simpson.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/21/2008	Packard - Review of year-end audit workpapers.	10.8			A1
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	U.S. Provision - get C. Smith started on the Hyperion tie out of beginning and ending balances for schedule m adjustments calculated in the staging tool and changes to the overall summary rollforward.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Prepare status list and open items list for U.S. provision, 404 and TBBS	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	FIN 48 - Review FIN 48 documentation with L. Thompson and C. Smith to ensure no adequated FIN 48 documentation is being collected.	0.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Non-U.S. - draft and send correspondence to international teams re: status of meeting deadline and barriers to completion	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Non-US - review flash report received by T. Tamer and work with manipulating the report to understand how to retrieve data to aid in the review of the Non-U.S. tax packs.	1.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Non-U.S. - discussion with C. Smith re: why Brazil was not sent initial correspondence on review of tax packs.	0.2			A1

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Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Non-U.S. - compare correspondence by country to listing of tax packages for review before sending status inquiry or update	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	U.S. provision - discussion with L. Thompson re: dividends received analysis and foreign withholding on U.S. rate reconciliation.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Non-U.S. - draft and send correspondence to E&Y Brazil tax team re: completion of tax pack review at local level	0.6			A1
Horner	Kevin John	KJH	Senior	1/21/2008	E&S: travel time from Troy, MI to Kokomo, IN for year-end audit procedures.	4.4			A1
Huffman	Derek T.	DTH	Senior	1/21/2008	Review of SAP walkthrough	0.8			A1
Jin	Lei	LJ	Staff	1/21/2008	E&S - Round 2 Control Testing Documentation-IN-G1	0.2			A1
Jin	Lei	LJ	Staff	1/21/2008	E&S - Round 2 Control Testing Documentation-EX-E2	0.7			A1
Jin	Lei	LJ	Staff	1/21/2008	E&S - Round 2 Control Testing Documentation-EX-D1-D4	0.8			A1
Jin	Lei	LJ	Staff	1/21/2008	E&S - Round 2 Control Testing Documentation-EX-C2	1.1			A1
Jin	Lei	LJ	Staff	1/21/2008	E&S - Round 2 Control Testing Documentation-IN-C2	1.2			A1
Jin	Lei	LJ	Staff	1/21/2008	E&S - Revenue and Expense analysis	1.3			A1
Jin	Lei	LJ	Staff	1/21/2008	E&S - Round 2 Control Testing Documentation-RE-K1	1.3			A1
Jin	Lei	LJ	Staff	1/21/2008	E&S - Travel time between Troy, MI and Kokomo, IN	4.9			A1
Kearns	Matthew R.	MRK	Manager	1/21/2008	Powertrain - Assisting team members with year-end audit procedures.	3.8			A1
Kearns	Matthew R.	MRK	Manager	1/21/2008	Powertrain - Reviewing year-end audit workpapers prepared by E&Y Staff members.	3.8			A1
Marold	Erick W.	EWM	Senior	1/21/2008	Reviewed the Company's Schedule G related to the Q4 environmental account activity.	3.1			A1
Marold	Erick W.	EWM	Senior	1/21/2008	E&S Audit - Detail reviewed the year-end accounts receivable rollforward and analytical procedures.	3.9			A1
Miller	Nicholas S.	NSM	Manager	1/21/2008	Review of latest budget status information updated for the Jan. 22 meeting with T. Timko.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/21/2008	Update independence review procedures for year-end.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	1/21/2008	Thermal-Performed accrued liabilities substantive procedures.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	1/21/2008	Thermal-Performed payables substantive procedures.	3.8			A1
Pavelich	Michael J.	MJP	Staff	1/21/2008	Powertrain - AR Substantive audit procedures	4.9			A1
Pavelich	Michael J.	MJP	Staff	1/21/2008	Powertrain - AP substantive audit procedures	6.2			A1
Pikos	Matthew C.	MCP	Senior	1/21/2008	Responding to review comments related to my work performed on the Packard division	1.7			A1
Pikos	Matthew C.	MCP	Senior	1/21/2008	Answering questions and assisting K. Rasmussen and E. Aytes with completing their substantive audit areas on the Packard division.	2.1			A1
Pikos	Matthew C.	MCP	Senior	1/21/2008	Reviewing staff work prepared to audit of the inventory cycle count process at the Packard division.	3.2			A1
Pikos	Matthew C.	MCP	Senior	1/21/2008	Travel time from Rochester Hills, MI to Warren, OH to perform substantive audit procedures at the Packard division.	3.6			A1
Pochmara	Rose Christine	RCP	Staff	1/21/2008	Further DPSS credit memo documentation to elaborate on the spreadsheet's layout for our cut-off testing.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/21/2008	Guidance from E.R. Simpson with open items and other issues at DPSS.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	1/21/2008	DPSS Warranty Reserve schedule, footed and recalculated, as it was prepared by the client.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/21/2008	DPSS - Closed out open review notes from E.R. Simpson in AR reserve and Warranty Reserve.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	1/21/2008	Analyzed AR aging schedule for DPSS and discussed fluctuations that met our scope.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	1/21/2008	DPSS's SAP to Hyperion tie-out for the 3 tbs 212,210,103.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	1/21/2008	Documented income statement fluctuations for DPSS's 3 trial balances.	2.2			A1
Pochmara	Rose Christine	RCP	Staff	1/21/2008	Pulled reconciliations for DPSS accounts from CARS and reconciled them to the trial balance. Documented on detail and conclusions.	2.2			A1

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Ranney	Amber C.	ACR	Senior	1/21/2008	ACS-Documenting control testing for Accounts Payable.	1.2			A1
Ranney	Amber C.	ACR	Senior	1/21/2008	Reviewing the GAMx workspace for the Corporate audit to ensure documentation and sign-offs are complete.	0.6			A1
Ranney	Amber C.	ACR	Senior	1/21/2008	Finalizing participant data testing workpapers for partner review.	0.9			A1
Ranney	Amber C.	ACR	Senior	1/21/2008	Reviewing Sedgwick's SAS 70 report and documentation of management's assessment.	2.4			A1
Ranney	Amber C.	ACR	Senior	1/21/2008	Detail reviewing year-end workers' compensation workpapers.	4.6			A1
Ranney	Amber C.	ACR	Senior	1/21/2008	Coordinating pension testing procedures with our international teams.	0.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/21/2008	Procedures for Cash TOC and YE Procedures	2.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/21/2008	Creating a debit tracker for Packard Division	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/21/2008	Travel time from Royal Oak, MI to Packard division in Warren, OH.	3.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/21/2008	Packard - Preparing and tying out the FA rollforward, disposals, additions and CWIP	4.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/21/2008	Answered questions from staff members related to AHG audit procedures	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/21/2008	Thermal - Drafted questions and subsequent discussion related to the inventory variance capitalization analysis	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/21/2008	Thermal - Addressed staff questions related to AR & Income Statement, fixed assets and tooling questions	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/21/2008	Thermal - Attended meeting with B. Kolb to discuss audit status.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/21/2008	Thermal - Performed procedures related to the inventory rollforward	2.3			A1
Saimoua	Omar Issam	OIS	Senior	1/21/2008	Powertrain- performed audit related procedures on the inventory variance capitalization calculation.	1.2			A1
Saimoua	Omar Issam	OIS	Senior	1/21/2008	Powertrain- Met with M. Pavelich to discuss status update on the AR audit procedures.	2.6			A1
Saimoua	Omar Issam	OIS	Senior	1/21/2008	Powertrain- Met with S. Craig to discuss status update on the Fixed Asset audit procedures.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Senior	1/21/2008	Powertrain- Performed audit related procedures related to the Inventory reserve process.	4.1			A1
Sheckell	Steven F.	SFS	Partner	1/21/2008	Review fee and budget information	1.4			A1
Sheckell	Steven F.	SFS	Partner	1/21/2008	Communicate with international group regarding audit status	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/21/2008	Audit status meeting with T. Timko	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/21/2008	Review year-end Powertrain accounting topics	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/21/2008	Review of corporate year-end client assistance request list.	0.2			A1
Simpson	Emma-Rose S.	ESS	Senior	1/21/2008	DPSS - Provided guidance to R. Pochmara regarding analytics.	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/21/2008	DPSS - Worked on inventory reserves year-end steps	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	1/21/2008	DPSS - Obtained evidence form the client and discussed the status of pbc listing.	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/21/2008	DPSS - Worked on accruals year end steps	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/21/2008	DPSS - Provided guidance to R. Pochmara regarding how to perform worksteps	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	1/21/2008	DPSS - Obtained support and reconciliations from CARS this included multiple recs. for multiple periods to complete variance analysis	1.2			A1
Simpson	Emma-Rose S.	ESS	Senior	1/21/2008	DPSS - Reviewed Warranty reserve workpapers	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/21/2008	DPSS - Performed inventory rollforward analytics	3.2			A1
Simpson	Jamie	JS	Senior Manager	1/21/2008	Discussion with K. Gerber, J. Nicol and M. Rothmund regarding status of Thermal year end audit.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/21/2008	Discussion with K. Gerber regarding Thermal piston warranty memos and supporting documentation.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/21/2008	Discussion with K. Gerber regarding tooling testing for Thermal.	1.3			A1
Simpson	Jamie	JS	Senior Manager	1/21/2008	Detail review of inventory workpapers for Thermal.	2.1			A1
Smith	Carolyn E.	CES	Staff	1/21/2008	YE - U.S. Provision: Discussed testing schedule (for temp differences) w/ J. Hegelmann & M. Jones.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	1/21/2008	Q3 404: Reviewed open items to conclude testing	0.4			A1
Smith	Carolyn E.	CES	Staff	1/21/2008	YE: Reviewed Client Assistance list as it relates to open items.	0.8			A1
Smith	Carolyn E.	CES	Staff	1/21/2008	YE - U.S. Provision: Updated schedule with Perm & Temp differences to be tested.	1.1			A1
Smith	Carolyn E.	CES	Staff	1/21/2008	YE: Framed Workpaper Index using PY and workplan.	1.6			A1
Smith	Carolyn E.	CES	Staff	1/21/2008	YE: Reviewed workplan as it relates to GAMx reporting.	1.6			A1
Thompson	Lester M.	LMT	Senior Manager	1/21/2008	12/31/07 Provision: Meeting with M. Jones to discuss timing of work, schedules to be received and expected date of issuance of financials.	0.3			A1
Thompson	Lester M.	LMT	Senior Manager	1/21/2008	FIN 48: Obtained and reviewed client workpapers and determined workpapers to be retained in our files	2.3			A1
Zinger	Miriam R.	MRZ	Staff	1/21/2008	E&S - Travel time from Troy, MI to Kokomo, IN.	4.7			A1
Zinger	Miriam R.	MRZ	Staff	1/21/2008	E&S- Year end Inventory Substantive procedures	7.8			A1
Zinger	Miriam R.	MRZ	Staff	1/21/2008	E&S- Year end Inventory Substantive procedures related to E&O inventory calculation	0.8			A1
Aquino	Heather	HRA	Audit Support Associate	1/22/2008	Correspondence with L. Gabbard regarding E&Y 10K #s.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/22/2008	Work on fee proxy in preparation for meeting with IA.	2.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/22/2008	Coordination of new IA reports received.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/22/2008	Correspondence with E. Marold regarding IA reports outstanding.	0.4			A1
Aquino	Heather	HRA	Audit Support Associate	1/22/2008	Correspondence regarding Board Member Considerations presentation with K. Asher and J. Simpson.	0.7			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/22/2008	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/22/2008	Work in 2007 pre-approval wrap-up.	0.7			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/22/2008	Review of budget to actual and economic summary for the audit	1.1			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/22/2008	Review of board independence considerations	2.1			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/22/2008	Agreeing test counts to client documents for legacy inventory systems for year end Packard audit.	3.1			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/22/2008	Performed substantive audit procedures for income statement accounts in Quarter 3 vs. Quarter 4 analytics for year end Packard audit.	0.6			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/22/2008	Performing substantive audit procedures for Fixed Asset accounts for year end Packard audit.	2.8			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/22/2008	Populating analytics spreadsheet for income statement accounts in Q4 of 2006 vs. Q4 of 2007 for year end Packard audit.	1.9			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/22/2008	Performing Quarter 4 balance sheet analytics for year end Packard audit.	2.9			A1
Boehm	Michael J.	MJB	<b>Manager</b>	1/22/2008	DPSS Audit - Review of year-end workpapers.	1.1			A1
Cash	Kevin L.	KLC	<b>Partner</b>	1/22/2008	Review of ITGC workpapers	3.8			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/22/2008	NSJE (IMAS) - performed data analysis for E&S division.	2.1			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/22/2008	Powertrain - Met with G. Halleck to discuss CWIP testing of Tooling.	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/22/2008	Powertrain - Met with G. Halleck to discuss Tooling Amortization testing procedures	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/22/2008	Powertrain - Met with M. Kloss to discuss GM Analysis.	1.2			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/22/2008	Powertrain - Prepared GM Analysis Spreadsheet for the rollforward period	3.2			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/22/2008	Powertrain - Prepared GM Analysis Spreadsheet comparing 2006 and 2007	4.4			A1
Gerber	Katherine A.	KAA	<b>Senior</b>	1/22/2008	Thermal - Review email message regarding supplemental compensation.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/22/2008	Thermal - Detail review tooling reconciliation testing.	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/22/2008	Thermal - Meet with B. Kolb and G. Stevons to discuss investment testing.	0.7			A1
Gerber	Katherine A.	KAA	Senior	1/22/2008	Thermal - Discuss tooling project rebills with J. Meinburg and C. Tompkins.	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/22/2008	Thermal - Discuss warranty reserve testing with J. Nicol.	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/22/2008	Thermal - Meet with B. Kolb and G. Stevons to discuss customer deposits testing.	0.9			A1
Gerber	Katherine A.	KAA	Senior	1/22/2008	Thermal - Discuss interim tooling testing with J. Meinburge and J. Nicol.	1.2			A1
Gerber	Katherine A.	KAA	Senior	1/22/2008	Thermal - Meet with B. Kolb and G. Stevons to discuss accounts payable reconciliation.	1.3			A1
Gerber	Katherine A.	KAA	Senior	1/22/2008	Thermal - Prepare year-end tooling analytics.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	1/22/2008	Review of year-end audit workpapers	5.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	Non-U.S. - draft and send correspondence to those countries that did not respond to earlier status inquiry	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	U.S. Provision - correspondence with E. Hubbard re: meeting to go through observations.	0.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	U.S. Provision - discussion with E. Hubbard, changes to U.S. provision calculation.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	Non-U.S. - Discussion with M. Jones in preparation of conference call	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	Non-U.S. - work with flash reports to generate reports in desired format	1.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	Non-U.S. - discussion with M. Jones re: Mexico flat tax change in deferreds and timing of payments, send inquiry to T. Grosselin.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	Non-U.S. - draft and send correspondence to T. Groseelin re: Mexico deferreds and timing of payments	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	Deferred tax - meet with PwC at the request of E. Hubbard to discuss with goodwill workpapers.	0.4			A1

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Hegelmann	Julie Ann	JAH	Manager	1/22/2008	FIN 48 - work with C. Smith on tie out of rollforwards to supporting documentation and memos	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	Deferred tax - draft final open items list for client	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	Non-U.S. - review and respond to e-mails from Poland, China, UK and Korea in regards to status inquiry e-mails	0.7			A1
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	U.S. Provision - go through workpapers and temp items with M. Jones.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	1/22/2008	Steering tax outsource proposal conf. call	1.1			A1
Horner	Kevin John	KJH	Senior	1/22/2008	E&S: meeting with L. Jin to discuss procedures for non-standard journal entry review.	0.6			A1
Horner	Kevin John	KJH	Senior	1/22/2008	E&S: meeting with M. Zinger to discuss year-end audit procedures for accounts payable.	0.6			A1
Horner	Kevin John	KJH	Senior	1/22/2008	E&S: completed documentation for investments year-end audit procedures.	0.9			A1
Horner	Kevin John	KJH	Senior	1/22/2008	E&S: completed trial balance comparison for year-end to interim.	1.2			A1
Horner	Kevin John	KJH	Senior	1/22/2008	E&S Audit: completed detail review of substantive procedures for prepaid assets.	1.4			A1
Horner	Kevin John	KJH	Senior	1/22/2008	E&S: worked on year-end procedures for accounts receivable reserve.	2.4			A1
Horner	Kevin John	KJH	Senior	1/22/2008	E&S: worked on year-end substantive audit procedures for E&S division.	3.9			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - Round 2 Control Testing Documentation-IN-G2	0.8			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - Round 2 Control Testing Documentation-EX-E2	1.2			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - Round 2 Control Testing Documentation-EX-D1-D4	1.3			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - Round 2 Control Testing Documentation-RE-K1	1.6			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - JE analysis for Q1-Q2	1.8			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - Round 2 Control Testing Documentation-IN-G1	1.8			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - Discussion with E. Marold regarding the control testing of RE-K1	0.2			A1

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Jin	Lei	LJ	Staff	1/22/2008	E&S - Round 2 Control Testing Documentation-EX-C2	0.3			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - Discussion with K. Horner regarding the testing procedure for JE Analysis	0.6			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - LSC-Perform substantive testing	0.7			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - Prepare YE audit folder cover sheet	0.7			A1
Jin	Lei	LJ	Staff	1/22/2008	E&S - Round 2 Control Testing Documentation-IN-C2	0.8			A1
Jones	Mathew S.	MSJ	Executive Director	1/22/2008	Meet with C. Plummer regarding foreign withholding taxes	0.2			A1
Jones	Mathew S.	MSJ	Executive Director	1/22/2008	Coordination of various aspects of audit for taxes	2.4			A1
Kearns	Matthew R.	MRK	Manager	1/22/2008	Powertrain - Discussing open items list with B. Hoepfner.	1.1			A1
Kearns	Matthew R.	MRK	Manager	1/22/2008	Powertrain - Reviewing year-end audit workpapers prepared by E&Y Staff members.	3.3			A1
Kearns	Matthew R.	MRK	Manager	1/22/2008	Powertrain - Assisting team members with year-end aud procedures.	3.9			A1
Keown	Karen M.	KMK	Senior Manager	1/22/2008	Discuss Delphi staffing for foreign tax provision with M. Mukhtar and S. Ferguson	0.6			A1
Keown	Karen M.	KMK	Senior Manager	1/22/2008	Work with TSS to request load of GAMx, account id, and technology issues with loading - required for signoff on foreign tax provision	1.3			A1
Kosuda	Kimberly	KK	Intern	1/22/2008	Thermal- Tied out the ending balance for each account from the Hyperion to the trial balance	10.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2008	Travel time from Ferndale, MI to E&S - Kokomo, IN for year-end meeting.	3.8			A1
Marold	Erick W.	EWM	Senior	1/22/2008	Reviewed supporting documentation provided by J. Hun related to environmental sites selected for testing.	1.9			A1
Marold	Erick W.	EWM	Senior	1/22/2008	E&S Audit - Detail reviewed the year-end accounts payable audit procedures.	4.1			A1
Marold	Erick W.	EWM	Senior	1/22/2008	E&S Audit - Performed year-end substantive audit procedures related to the property tax accrual.	3.8			A1
Miller	Nicholas S.	NSM	Manager	1/22/2008	Travel time from Troy, MI to Warren, OH for work on the Packard division.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2008	Thermal-Met with B. Kolb regarding the year end substantive procedures.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	1/22/2008	Thermal-Performed investment substantive procedures.	2.7			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2008	Thermal-Performed receivables substantive procedures.	3.3			A1
Pacella	Shannon M.	SMP	Manager	1/22/2008	Review workpapers and provide feedback on workpaper updates to be made.	2.9			A1
Pavelich	Michael J.	MJP	Staff	1/22/2008	Powertrain - AR Substantive audit procedures	5.8			A1
Pavelich	Michael J.	MJP	Staff	1/22/2008	Powertrain - AP substantive audit procedures	6.8			A1
Pikos	Matthew C.	MCP	Senior	1/22/2008	Reviewing staff work prepared to audit the inventory cycle count process at the Packard division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	1/22/2008	Performing substantive audit procedures over the non-productive inventory balances at the Packard division.	0.9			A1
Pikos	Matthew C.	MCP	Senior	1/22/2008	Answering questions and assisting the K. Rasmussen and E. Aytes with completing their substantive audit areas of the Packard division.	1.9			A1
Pikos	Matthew C.	MCP	Senior	1/22/2008	Performing income statement variance analysis for the 4th quarter 2007 versus the 4th quarter 2006 for the Packard division.	0.4			A1
Pikos	Matthew C.	MCP	Senior	1/22/2008	Performing 4th quarter balance sheet variance analysis for the Packard division.	1.2			A1
Pikos	Matthew C.	MCP	Senior	1/22/2008	Performing income statement variance analysis for the 4th quarter 2007 versus the 3rd quarter 2007 for the Packard division.	2.4			A1
Pikos	Matthew C.	MCP	Senior	1/22/2008	Performing quarterly review procedures on the 4th quarter financial information at the Packard division.	3.1			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	DPSS - analyzed AR fluctuations by product line and documented explanations.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	Guidance from E.R. Simpson with open items and other issues at DPSS.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	Pulled reconciliations for DPSS accounts from CARS and reconciled them to the trial balance. Documented on detail and conclusions.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	Agreed DPSS AR reconciling items to lead sheet and documented fluctuations. Updated GAMx with these workpapers.	1.6			A1

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Pochmara	Rose Christine	RCP	Staff	1/22/2008	Documented income statement fluctuations for DPSS's 3 trial balances.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	DPSS's SAP to Hyperion tie-out for the 3 tbs 212,210,103.	2.1			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	DPSS - Tied AP reconciliations to the AP lead as well as investigated detail balances per these reconciliations and compared them to prior period.	2.4			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	Obtain supplies to assist our DPSS audit.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	Analyzed AR aging schedule for DPSS and discussed fluctuations that met our scope.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	DPSS - Analyzed intercompany changes from prior year to 12/31/07 in the AP and AR accounts.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	1/22/2008	Documented DPSS's intercompany AR balances between TBs 212 and 210.	0.8			A1
Ranney	Amber C.	ACR	Senior	1/22/2008	Auditing pension assets.	3.2			A1
Ranney	Amber C.	ACR	Senior	1/22/2008	Auditing year-end pension and OPEB liabilities.	5.7			A1
Ranney	Amber C.	ACR	Senior	1/22/2008	Dayton-Providing audit update for D. Fidler related to year-end audit areas.	1.1			A1
Rasmussen	Kyle M.	KMR	Staff	1/22/2008	Procedures related to other income for YE at Packard division	0.6			A1
Rasmussen	Kyle M.	KMR	Staff	1/22/2008	Procedures related to AP for YE at Packard Division	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/22/2008	Procedures related to difference between budget to actual equity income for Packard Korea that is recognized by Packard division	3.1			A1
Rasmussen	Kyle M.	KMR	Staff	1/22/2008	Packard - Preparing and tying out the FA rollforward, disposals, additions and CWIP	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2008	AHG - Attended a meeting with L. Maynarich to discuss year-end items and PBC list	0.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2008	Answered questions from staff members related to AHG audit procedures	0.5			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2008	AHG - Attended a meeting with L. Maynarich to discuss Q4 items.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2008	Thermal - Attended a meeting with D. Greenbury to discuss status update of audit.	0.8			A1

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Rothmund	Mario Valentin	MVR	Senior	1/22/2008	Thermal - Performed procedures related to the inventory rollforward	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2008	Thermal - Addressed staff questions related to AR & Income Statement, fixed assets and tooling questions	2.2			A1
Saimoua	Omar Issam	OIS	Senior	1/22/2008	Powertrain- performed audit related procedures on the inventory variance capitalization calculation.	2.4			A1
Saimoua	Omar Issam	OIS	Senior	1/22/2008	Powertrain- Met with S. Craig to discuss status update on the Fixed Asset audit procedures.	2.6			A1
Saimoua	Omar Issam	OIS	Senior	1/22/2008	Powertrain- Met with M. Pavelich to discuss status update on the AR audit procedures.	2.8			A1
Saimoua	Omar Issam	OIS	Senior	1/22/2008	Powertrain- Met with M. Pavelich to discuss status update on the AP audit process.	3.1			A1
Sheckell	Steven F.	SFS	Partner	1/22/2008	Review fee and budget information	0.6			A1
Sheckell	Steven F.	SFS	Partner	1/22/2008	Review corporate year-end information	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/22/2008	Communicate with international group regarding audit status	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/22/2008	Audit status meeting with T. Timko	1.3			A1
Sheckell	Steven F.	SFS	Partner	1/22/2008	Review year-end Powertrain accounting topics	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/22/2008	Review tax accounting related adjustments	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/22/2008	ACS - Preparation of email to D. Fidler summarizing audit status.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/22/2008	ACS - Discussions with A. Ranney regarding status of shared service center audit activities.	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/22/2008	Discussion with K. Asher and H. Aquino regarding presentation for meeting with M. Weber regarding Audit Committee financial expertise and independence matters.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/22/2008	Discussion with A. Conat regarding actuarial review of discount rates.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/22/2008	Discussion with A. Ranney and S. Sheckell regarding demographic data testing results.	0.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/22/2008	Obtained support for interest payable from B. Murray	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/22/2008	Discussed cash PBC with J. Hiekillla	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/22/2008	DPSS - Assisted staff on how to use Hyperion.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/22/2008	DPSS - Obtained evidence form the client and discussed the status of pbc listing.	0.6			A1

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Simpson	Emma-Rose S.	ESS	Senior	1/22/2008	DPSS - Discussed review notes with staff	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	1/22/2008	DPSS - Provided guidance to R. Pochmara regarding how to perform worksteps	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	1/22/2008	DPSS - Worked on inventory reserves year-end steps	2.1			A1
Simpson	Emma-Rose S.	ESS	Senior	1/22/2008	DPSS - Reviewed Warranty reserve workpapers	2.8			A1
Simpson	Emma-Rose S.	ESS	Senior	1/22/2008	DPSS - Reviewed AR reserve workpapers	3.1			A1
Simpson	Jamie	JS	Senior Manager	1/22/2008	Discussion with V. Lane regarding project management tool for Delphi projects.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/22/2008	Review of Thermal inventory variance capitalization calculation.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/22/2008	Discussion with S. Pacella regarding AP conversion testing status.	0.3			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Q3 404: Met w/ L. Marx for updated workpapers.	0.3			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Tied out PBC FAS 5 Memo (Belgium VAT)	0.4			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Tied out PBC FAS 5 Memos (France Tax Professional)	0.4			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Tied out 9/30/07 to 12/31/07 walk	0.7			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Tied out PBC FAS 5 Memo (Tax Contingency Reserve)	0.7			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Tied out PBC FAS 5 Memos (Non-Income Tax Outside U.S.)	0.8			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Created workpaper files.	1.1			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	YE - U.S. Provision: Reworked schedule with Perm & Temp differences to be tested as per M. Jones & J. Hegelmann.	0.4			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Tied out PBC FAS 5 Memo (Customs)	0.6			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Tied out PBC FAS 5 Memo (MSBT/Non-income Tax)	0.6			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Tied out PBC FAS 5 Memo (Property Tax)	0.6			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	Contingency Reserve: Tied out PBC FAS 5 Memo (Stat Payroll Tax Withholding)	0.6			A1
Smith	Carolyn E.	CES	Staff	1/22/2008	FIN 48: Created workpaper files.	0.6			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	1/22/2008	Q3 404: Reviewed open items to conclude testing	0.6			A1
Thompson	Lester M.	LMT	Senior Manager	1/22/2008	12/31/2007 Provision: Met with J. Hegelmann and M. Jones regarding the schedule of procedures to be performed and the timing of data submission and review signoff	0.4			A1
Thompson	Lester M.	LMT	Senior Manager	1/22/2008	FAS 5: Discussed with L. Fisher and M. Jones the schedules required to tie-out royalty payments between foreign affiliates	0.6			A1
Zinger	Miriam R.	MRZ	Staff	1/22/2008	E&S- Year end Inventory Substantive procedures related to E&O inventory calculation	2.4			A1
Zinger	Miriam R.	MRZ	Staff	1/22/2008	E&S- Year end Inventory Substantive procedures related to Inventory variance capitalization	3.9			A1
Zinger	Miriam R.	MRZ	Staff	1/22/2008	E&S- YE substantive procedures related to Accrued Liabilities	6.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/23/2008	Work on fee proxy in preparation for meeting with IA.	3.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/23/2008	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Audit Support Associate	1/23/2008	Coordination of new IA reports received.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/23/2008	Correspondence regarding audit result book.	0.2			A1
Aquino	Heather	HRA	Audit Support Associate	1/23/2008	Assist S. Pacella with January 9th Meeting Minutes for SAP pre-approval documentation.	0.4			A1
Aquino	Heather	HRA	Audit Support Associate	1/23/2008	Correspondence regarding Board Member Considerations presentation.	0.4			A1
Aquino	Heather	HRA	Audit Support Associate	1/23/2008	Prepare tax time - Delphi_T & E details_29 Dec thru Jan 1 per J. Hegelmann.	0.9			A1
Asher	Kevin F.	KFA	Partner	1/23/2008	E&S fourth quarter and year end review meeting	5.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	1/23/2008	Packard fourth quarter review and year end review meeting	3.1			A1
Aytes	Eric J.	EJA	Intern	1/23/2008	Agreeing test counts to client documents for legacy inventory systems for year end Packard audit.	6.3			A1
Aytes	Eric J.	EJA	Intern	1/23/2008	Auditing key metric calculations for quarter 4 for year end Packard audit.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/23/2008	DPSS - Documentation of Q4 local accounting memoranda	2.4			A1
Boehm	Michael J.	MJB	Manager	1/23/2008	DPSS Audit - Review of year-end substantive workpapers.	3.8			A1
Boehm	Michael J.	MJB	Manager	1/23/2008	DPSS - Met with A. Flowers and E.R. Simpson to discuss Q4 inventory reserve fluctuations.	0.6			A1
Cash	Kevin L.	KLC	Partner	1/23/2008	Meeting with D. Quada and J. Piazza re European SAP implementations	1.3			A1
Cash	Kevin L.	KLC	Partner	1/23/2008	Review of ITGC working papers	7.6			A1
Ciungu	Roxana M.	RMC	Staff	1/23/2008	Dayton - Account receivable CAAT (IMAS) - performed data analysis on account receivable at year-end.	3.9			A1
Ciungu	Roxana M.	RMC	Staff	1/23/2008	Updated Packard testing leadsheets.	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/23/2008	Powertrain - Met with G. Halleck to discuss open items related to YE testing of Tooling.	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/23/2008	Powertrain - Met with M. Koehn to discuss fixed asset reconciliation open items.	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/23/2008	Powertrain - Met with O. Saimoua to discuss procedures for Q4 Analyses.	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/23/2008	Powertrain - Reviewed support for Fixed Asset Reconciling items	1.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2008	Powertrain - Downloaded Hyperion financial statements at the Delphi-Corp HQ location	2.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2008	Powertrain - Met with O. Saimoua to discuss status of YE testing	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/23/2008	Thermal - Document year-end warranty reserve testing.	1.6			A1
Gerber	Katherine A.	KAA	Senior	1/23/2008	Thermal - Discuss reimbursable engineering costs with B. Kolb.	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/23/2008	Thermal - Detail review of year-end prepaid asset testing.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/23/2008	Thermal - Discuss accounts receivable reserve with B. Kolb, J. Nicol, and G. Stevons.	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/23/2008	Thermal - Discuss accounts payable reconciliation with B. Kolb and R. Burrell.	1.1			A1
Gerber	Katherine A.	KAA	Senior	1/23/2008	Thermal - Discuss investment testing with J. Nicol.	1.2			A1
Gerber	Katherine A.	KAA	Senior	1/23/2008	Thermal - Document interim tooling amortization testing.	1.4			A1
Gerber	Katherine A.	KAA	Senior	1/23/2008	Thermal - Document year-end tooling testing.	1.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/23/2008	Non-U.S. - Correspondence with Turkey re: completion of tax pack review	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/23/2008	Deferred tax - draft and send final open items list to E. Hubbard.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/23/2008	Foreign withholding - meet with C. Plummer to go through foreign withholding workpapers	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/23/2008	U.S. Provision - Meet with E. Hubbard to discuss observations and questions resulting from initial review of provision workpapers.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/23/2008	Review prior year workpaper files and review and update client assistance list for items received and items still needed and prepare examples workpapers for client per their request	2.1			A1
Henning	Jeffrey M.	JMH	Partner	1/23/2008	Prep for and participation in Packard YE review meeting	3.9			A1
Horner	Kevin John	KJH	Senior	1/23/2008	E&S: work on substantive testing for audit areas for the E&S division.	0.9			A1
Horner	Kevin John	KJH	Senior	1/23/2008	E&S: meeting with P. Balser to discuss questions relating to intercompany.	1.1			A1
Horner	Kevin John	KJH	Senior	1/23/2008	E&S: worked on other revenue and expense review for year-end procedures.	1.4			A1
Horner	Kevin John	KJH	Senior	1/23/2008	E&S: worked on year-end procedures for the accounts receivable reserve.	2.9			A1
Horner	Kevin John	KJH	Senior	1/23/2008	E&S: worked on year-end substantive audit procedures.	3.9			A1
Horner	Kevin John	KJH	Senior	1/23/2008	E&S: reviewed FAS 5 report for legal reserve.	0.4			A1
Horner	Kevin John	KJH	Senior	1/23/2008	E&S: meeting with L. Jin to discuss procedures for 15 key control testing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	1/23/2008	E&S: meeting with A. Krabill to review trial balance comparison analysis to interim.	0.8			A1
Jin	Lei	LJ	Staff	1/23/2008	E&S - Correspondence with C.Reidl regarding the RE-K1 testing.	0.2			A1
Jin	Lei	LJ	Staff	1/23/2008	E&S - Discussion with K. Horner and E. Marold regarding the testing procedure of 15 key controls.	0.6			A1
Jin	Lei	LJ	Staff	1/23/2008	E&S - Round 2 Control Testing Documentation-RE-K1	0.8			A1
Jin	Lei	LJ	Staff	1/23/2008	E&S - 15 Key Controls - Perform control testing	1.2			A1
Jin	Lei	LJ	Staff	1/23/2008	E&S - 15 Key Controls - Obtain supporting doc. from SharePoint for testing of 15 key controls.	1.8			A1
Jin	Lei	LJ	Staff	1/23/2008	E&S - JE analysis for Q3-Q4	3.2			A1
Jin	Lei	LJ	Staff	1/23/2008	E&S - JE analysis for Q1-Q2	3.8			A1
Jones	Mathew S.	MSJ	Executive Director	1/23/2008	Meet with L. Thompson to discuss FIN 48 and FAS 5 review	0.6			A1
Kearns	Matthew R.	MRK	Manager	1/23/2008	Powertrain - Reviewing year-end audit status with M. Hatzfeld.	2.3			A1
Kearns	Matthew R.	MRK	Manager	1/23/2008	Powertrain - Reviewing year-end audit workpapers prepared by E&Y Staff members.	3.1			A1
Keown	Karen M.	KMK	Senior Manager	1/23/2008	Search for information on Brazil and German restructuring for foreign income tax provision. Determine U.S. tax consequences of German restructuring and provide information to M. Jones and M. Mukhtar regarding the transactions.	2.7			A1
Keown	Karen M.	KMK	Senior Manager	1/23/2008	Discuss Delphi foreign tax provision engagement with M. Jones.	0.7			A1
Kosuda	Kimberly	KK	Intern	1/23/2008	Thermal- Performed test of controls for price changes of inventory.	2.3			A1
Kosuda	Kimberly	KK	Intern	1/23/2008	Thermal- created lead sheets for a few accounts	2.8			A1
Kosuda	Kimberly	KK	Intern	1/23/2008	Thermal- Tied out the ending balance for each account from the Hyperion to the trial balance.	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/23/2008	Year-end meeting with E&S management, in attendance, K. Asher, S. Sheckell, E. Marold, T. Timko, J. Williams D. Bayles, R. Jobe, B. Berry, R. Hoffman and other E&S finance personnel.	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2008	Review of E&S workpapers.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2008	Discussions with E. Marold and K. Horner regarding E&S year-end matters.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2008	Travel time to Ferndale, MI from E&S - Kokomo, IN for year-end meeting.	3.8			A1
Marold	Erick W.	EWM	Senior	1/23/2008	Participated in the audit status update meeting.	2.0			A1
Marold	Erick W.	EWM	Senior	1/23/2008	E&S Audit - Detail reviewed the year-end journal entry testing.	3.7			A1
Marold	Erick W.	EWM	Senior	1/23/2008	E&S Audit - Detail reviewed our year-end controls testing/rollforward procedures.	3.9			A1
Miller	Nicholas S.	NSM	Manager	1/23/2008	Prepare for and attend the Packard year-end financial review meeting.	6.0			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2008	Thermal-Performed payables substantive testing.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2008	Thermal-Performed warranty detail testing.	3.9			A1
Pacella	Shannon M.	SMP	Manager	1/23/2008	Review workpapers and provide feedback on workpaper updates to be made.	2.1			A1
Pavelich	Michael J.	MJP	Staff	1/23/2008	Powertrain - Clearing Joint Venture Review notes	0.8			A1
Pavelich	Michael J.	MJP	Staff	1/23/2008	Powertrain - Payroll analytic	1.1			A1
Pavelich	Michael J.	MJP	Staff	1/23/2008	Powertrain - AP substantive audit procedures	3.4			A1
Pavelich	Michael J.	MJP	Staff	1/23/2008	Powertrain - AR Substantive audit procedures	3.8			A1
Pavelich	Michael J.	MJP	Staff	1/23/2008	Powertrain - Obtained and tested inventory reconciliations	3.9			A1
Pikos	Matthew C.	MCP	Senior	1/23/2008	Attending the 4th quarter financial review presentation given by C. Zerull and J Reidy for the Packard division.	2.6			A1
Pikos	Matthew C.	MCP	Senior	1/23/2008	Answering questions and assisting K. Rasmussen and E. Aytes with completing their substantive audit areas on the Packard division.	1.2			A1
Pikos	Matthew C.	MCP	Senior	1/23/2008	Performing income statement variance analysis for the 4th quarter 2007 versus the 4th quarter 2006 for the Packard division.	2.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/23/2008	Performing 4th quarter balance sheet variance analysis for the Packard division.	3.2			A1
Pikos	Matthew C.	MCP	Senior	1/23/2008	Performing quarterly review procedures on the 4th quarter financial information at the Packard division.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	1/23/2008	Obtain supplies to assist our DPSS audit.	0.2			A1
Pochmara	Rose Christine	RCP	Staff	1/23/2008	DPSS - analyzed AR fluctuations by product line and documented explanations.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/23/2008	Pulled reconciliations for DPSS accounts from CARS and reconciled them to the trial balance. Documented on detail and conclusions accordingly.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/23/2008	Agreed DPSS AR reconciling items to lead sheet and documented fluctuations. Updated GAMx with these workpapers.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/23/2008	Guidance from E.R. Simpson with open items and other issues at DPSS.	0.8			A1
Pochmara	Rose Christine	RCP	Staff	1/23/2008	DPSS - Met with R. Nedadur for open items, requests, and account explanations.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	1/23/2008	Closed out AP worksteps in GAMx per our testing.	1.6			A1
Pochmara	Rose Christine	RCP	Staff	1/23/2008	DPSS's income statement analysis per substantive procedures for year end. Identified balances meeting scope as well as variances meeting scope. Documented this spreadsheet with explanations and underlying details.	2.8			A1
Pochmara	Rose Christine	RCP	Staff	1/23/2008	DPSS's SAP to Hyperion tie-out for the 3 tbs 212,210,103.	3.1			A1
Ranney	Amber C.	ACR	Senior	1/23/2008	Auditing pension assets.	4.2			A1
Ranney	Amber C.	ACR	Senior	1/23/2008	Auditing year-end pension and OPEB liabilities.	6.3			A1
Ranney	Amber C.	ACR	Senior	1/23/2008	Meeting with J. Williams, E. Clauson, P. Sturkenboom, A. Krabill, M. Boehm and J. Simpson to discuss corporate audit status.	1.1			A1
Ranney	Amber C.	ACR	Senior	1/23/2008	Going over corporate audit status with the team.	0.8			A1
Rasmussen	Kyle M.	KMR	Staff	1/23/2008	Inquiry and analysis relating to CWIP for Packard division at YE	0.6			A1

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Rasmussen	Kyle M.	KMR	Staff	1/23/2008	Procedures for Prepaid reconciliations for YE at Packard division	1.1			A1
Rasmussen	Kyle M.	KMR	Staff	1/23/2008	Packard - following-up on open items relating to YE procedures for AR, AP, investments, and Pre paid	1.1			A1
Rasmussen	Kyle M.	KMR	Staff	1/23/2008	Procedures related to AP, mainly reconciliations, for YE at Packard division	1.6			A1
Rasmussen	Kyle M.	KMR	Staff	1/23/2008	Packard - procedures for accounts receivable relating to cut off testing of sales and reconciliations	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2008	Answered questions from staff members related to AHG audit procedures	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2008	Thermal - Addressed staff questions related to AR & Income Statement, fixed assets and tooling questions	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2008	Thermal - Attended meeting with B. Kolb to discuss audit status.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2008	Thermal - Review of reserve workpapers	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2008	Thermal - Attended meeting with J. Simpson to walk through inventory workpapers.	4.9			A1
Saimoua	Omar Issam	OIS	Senior	1/23/2008	Powertrain- Met with S. Craig to discuss status update on the Fixed Asset audit procedures.	2.8			A1
Saimoua	Omar Issam	OIS	Senior	1/23/2008	Powertrain- Performed audit related procedures related to the Inventory reserve process.	5.6			A1
Saimoua	Omar Issam	OIS	Senior	1/23/2008	Powertrain- Met with M. Pavelich to discuss status update on the AR audit procedures.	2.6			A1
Shah	Biren S.	BSS	Senior	1/23/2008	FIN 48 FOREIGN - Assisted L. Thompson to schedule FIN 48 Liability/Benefit, Interest, Penalties, Valuation Allowance amounts over \$3 million and compared them to last year.	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/23/2008	Attend E&S closing meeting	5.1			A1
Sheckell	Steven F.	SFS	Partner	1/23/2008	Attend Packard closing meeting	4.9			A1
Simpson	Jamie	JS	Senior Manager	1/23/2008	Review of presentation for meeting with K. Asher and M Weber regarding board of directors.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/23/2008	Discussion with M. Boehm regarding audit status at divisions and corporate.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/23/2008	Discussion with A. Ranney regarding YE corporate audit requests.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/23/2008	Review of Watson Wyatt memos for pension/OPEB.	1.5			A1
Simpson	Jamie	JS	Senior Manager	1/23/2008	Review of worker's compensation summary memo.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/23/2008	Review of form U273 related to alternative investments.	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	1/23/2008	DPSS - Provided guidance to R. Pochmara regarding how to perform worksteps	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/23/2008	DPSS - Provided guidance to R. Pochmara regarding analytics.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/23/2008	DPSS - Obtained evidence form the client and discussed the status pbc's	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	1/23/2008	DPSS - Obtained support and reconciliations from CARS this included multiple recs. for multiple periods to complete variance analysis	1.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/23/2008	DPSS - Discussed PPV adjustment with M. Brown, C. Carlson and A. Flowers	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/23/2008	DPSS - Worked on XM receivable year ends steps	1.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/23/2008	DPSS - Completed inventory worksteps	2.2			A1
Simpson	Emma-Rose S.	ESS	Senior	1/23/2008	DPSS - Worked on inventory reserves year-end steps	3.9			A1
Simpson	Jamie	JS	Senior Manager	1/23/2008	Review of IT memo summarizing results for our international teams.	0.9			A1
Smith	Carolyn E.	CES	Staff	1/23/2008	YE (TBBS): Created workpaper index.	1.3			A1
Thompson	Lester M.	LMT	Senior Manager	1/23/2008	FIN 48: Met with M. Jones and J. Hegelmann to discuss FIN 48 scope and documentation procedures, data status from client, information to be requested from client and open items	1.6			A1
Thompson	Lester M.	LMT	Senior Manager	1/23/2008	FIN 48: Review FIN 48 and perform testing procedures	3.7			A1
Zinger	Miriam R.	MRZ	Staff	1/23/2008	E&S- Year end Inventory Substantive procedures related to Inventory variance capitalization	1.4			A1
Zinger	Miriam R.	MRZ	Staff	1/23/2008	E&S- YE substantive procedures related to Accrued Liabilities	10.6			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/24/2008	Work on fee proxy in preparation for meeting with IA.	8.1			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/24/2008	Correspondence regarding audit result book.	0.2			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/24/2008	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/24/2008	Prepare emails related to Delphi - Legal Matters to int'l locations per A. Krabill.	1.3			A1
Asher	Kevin F.	KFA	<b>Partner</b>	1/24/2008	Review of board independence considerations	1.1			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/24/2008	Populating inventory cutoff documents for plants 11,97,98, 22, 81, 87, 84, and 96 in order to perform substantive audit procedures for year end Packard audit.	2.2			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/24/2008	Agreeing test counts to client documents for legacy inventory systems for year end Packard audit.	3.3			A1
Aytes	Eric J.	EJA	<b>Intern</b>	1/24/2008	Testing tag controls for legacy inventory system for Packard year end audit.	3.3			A1
Chamarro	Destiny D.	DDC	<b>Senior</b>	1/24/2008	Assisted K. Asher in obtaining client meeting presentation slides and communicated edits to V. Lane.	0.6			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/24/2008	Dayton - Account receivable CAAT (IMAS) - performed data analysis on account receivable at year-end.	3.9			A1
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/24/2008	Updated testing leadsheets for SAP testing.	1.2			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/24/2008	Powertrain - Met w/ M. Koehn to discuss/investigate tooling reconciling item(s).	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/24/2008	Powertrain - Met with N. Saad to discuss Key Metrics schedule.	0.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/24/2008	Powertrain - Met w/ M. Kloss to investigate Gross Margin Analysis tie out differences.	1.2			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/24/2008	Powertrain - Reviewed Q4 Key Metrics Schedule	1.8			A1
Craig	Tashawna N.	TNC	<b>Staff</b>	1/24/2008	Powertrain - Reviewed prior quarters' Financial Statement Analytics	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	1/24/2008	Powertrain - Performed Q4 Balance Sheet Analytics	2.8			A1
Craig	Tashawna N.	TNC	Staff	1/24/2008	Powertrain - Performed Q4 Income statement Analytics	3.4			A1
Gerber	Katherine A.	KAA	Senior	1/24/2008	Thermal - Discuss prepaid deposit account deficiency with J. Simpson.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/24/2008	Thermal - Discuss year-end audit status with J. Simpson.	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/24/2008	Thermal - Perform tooling test of control procedures.	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/24/2008	Thermal - Update year-end client assistance listing.	0.7			A1
Gerber	Katherine A.	KAA	Senior	1/24/2008	Thermal - Perform year-end testing procedures for tooling amortization.	3.1			A1
Gerber	Katherine A.	KAA	Senior	1/24/2008	Thermal - Discuss piston wide weld warranty reserve calculation with B. Kolb.	3.3			A1
Gerber	Katherine A.	KAA	Senior	1/24/2008	Thermal - Discuss prepaid asset review notes with J. Nicol.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/24/2008	Thermal - Discuss year-end amortization testing with J. Meinburg.	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/24/2008	Thermal - Discuss prepaid deposit account deficiency with B. Kolb.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/24/2008	AHG - Review of year-end audit workpapers	5.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/24/2008	Review of year-end FAS 144 analysis	5.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/24/2008	FIN 48 - answer questions for L. Thompson.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/24/2008	Review and update documentation request list with M. Jones.	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/24/2008	Meet with C. Plummer and M. Jones to go through documentation request list.	0.8			A1
Hegelmann	Julie Ann	JAH	Manager	1/24/2008	Prepare budget to actual analysis for work completed from December 1 - January 18	1.1			A1
Horner	Kevin John	KJH	Senior	1/24/2008	E&S: meeting with E. Marold to discuss questions relating to investments testing.	0.6			A1
Horner	Kevin John	KJH	Senior	1/24/2008	E&S: completed detail review of prepetition account testing.	1.2			A1
Horner	Kevin John	KJH	Senior	1/24/2008	E&S: meeting with B. Dockemeyer to walkthrough GMT 800 cluster campaign testing.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	1/24/2008	E&S: worked on year-end procedures for accounts receivable reserve.	1.9			A1
Horner	Kevin John	KJH	Senior	1/24/2008	E&S: worked on year-end substantive audit procedures for accounts receivable.	2.1			A1
Horner	Kevin John	KJH	Senior	1/24/2008	E&S: worked on detail review of fixed assets testing.	2.9			A1
Horner	Kevin John	KJH	Senior	1/24/2008	E&S: worked on year-end substantive audit procedures for E&S division.	3.1			A1
Jin	Lei	LJ	Staff	1/24/2008	E&S - Revenue/Expense Analysis-update GAMx files	0.8			A1
Jin	Lei	LJ	Staff	1/24/2008	E&S - Perform Revenue/Expense Analysis	3.1			A1
Jin	Lei	LJ	Staff	1/24/2008	E&S - 15 Key Controls - Perform control testing	3.2			A1
Jin	Lei	LJ	Staff	1/24/2008	E&S - Input Conclusion Statement into E&S GAMx for each audit program	0.3			A1
Jones	Mathew S.	MSJ	Executive Director	1/24/2008	Conference call with L. Thompson and E&Y France Tax Partner regarding potential FIN 48 and FAS 5 issues at Delphi France.	0.4			A1
Jones	Mathew S.	MSJ	Executive Director	1/24/2008	Meet with J. Hegelmann to prepare info request list from client and meet with C. Plummer to discuss	0.9			A1
Jones	Mathew S.	MSJ	Executive Director	1/24/2008	Meet with T. Tamer and L. Thompson to discuss potential Delphi France FIN 48 and FAS 5 issues from tax audit and other tax provision related matters.	1.6			A1
Kosuda	Kimberly	KK	Intern	1/24/2008	Thermal- Performed test of controls for disposal of fixed assets	2.8			A1
Kosuda	Kimberly	KK	Intern	1/24/2008	Thermal- Compiled information concerning the inventory reserve account	6.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2008	Review of fee data with H. Aquino for discussion with internal audit.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2008	Discussion of various year-end accounting memos with A. Brazier.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2008	Conference call with K. Asher and E. Marold to de-brief from the E&S year-end meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2008	Review of E&S workpapers.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2008	Prepare e-mails to international teams regarding questions from year-end work.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/24/2008	Review of the tax audit program.	1.2			A1
Marold	Erick W.	EWM	Senior	1/24/2008	Reviewed the legal letter response received from outside counsel.	1.8			A1
Marold	Erick W.	EWM	Senior	1/24/2008	E&S Audit - Detail reviewed the year-end accounts receivable reserve workpapers and associated analytical procedures.	3.6			A1
Marold	Erick W.	EWM	Senior	1/24/2008	E&S Audit - Cleared review notes from K. Asher and A. Krabill regarding the Q4 review presentation.	3.9			A1
Miller	Nicholas S.	NSM	Manager	1/24/2008	Travel time from Warren, OH to Troy, MI after working on the Delphi Packard division.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/24/2008	Review of Packard year-end audit workpapers.	5.9			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2008	Thermal-Instructed K. Kosuda regarding year end substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2008	Thermal-Discussed year end audit procedures with J. Simpson.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2008	Thermal-Performed investment substantive procedures.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2008	Thermal-Performed warranty substantive procedures.	2.1			A1
Pavelich	Michael J.	MJP	Staff	1/24/2008	Powertrain - Lower of cost or market testing.	0.2			A1
Pavelich	Michael J.	MJP	Staff	1/24/2008	Powertrain - Payroll analytic	0.8			A1
Pavelich	Michael J.	MJP	Staff	1/24/2008	Powertrain - Obtained and tested inventory reconciliations	3.6			A1
Pavelich	Michael J.	MJP	Staff	1/24/2008	Powertrain - AR Substantive audit procedures	3.9			A1
Pavelich	Michael J.	MJP	Staff	1/24/2008	Powertrain - AP substantive audit procedures	4.1			A1
Pikos	Matthew C.	MCP	Senior	1/24/2008	Answering questions and assisting K. Rasmussen and E. Aytes with completing their substantive audit areas on the Packard division.	2.7			A1
Pikos	Matthew C.	MCP	Senior	1/24/2008	Performing substantive audit procedures over the non-productive inventory balances at the Packard division.	4.2			A1
Pikos	Matthew C.	MCP	Senior	1/24/2008	Performing 4th quarter balance sheet variance analysis for the Packard division.	0.9			A1
Pikos	Matthew C.	MCP	Senior	1/24/2008	Performing income statement variance analysis for the 4th quarter 2007 versus the 4th quarter 2006 for the Packard division.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	1/24/2008	Agreed DPSS AR reconciling items to lead sheet and documented fluctuations. Updated GAMx with these workpapers.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	1/24/2008	DPSS - Performed sales cut-off testing and pulled shipment numbers to obtain further documents from the inventory department.	0.3			A1
Pochmara	Rose Christine	RCP	Staff	1/24/2008	Guidance from E.R. Simpson with open items and other issues at DPSS.	0.9			A1
Pochmara	Rose Christine	RCP	Staff	1/24/2008	Performed year end controls testing for DPSS's AR and Sales accounts.	1.3			A1
Pochmara	Rose Christine	RCP	Staff	1/24/2008	Tested and documented our results for DPSS's year end cut-off for sales.	1.8			A1
Pochmara	Rose Christine	RCP	Staff	1/24/2008	DPSS - Met with R. Nedadur for open items, requests, and account explanations.	1.9			A1
Pochmara	Rose Christine	RCP	Staff	1/24/2008	Analyzed DPSS expenses at 12/31/07 for selling, general, and administration. Set up this analysis, documented my explanations, and results.	2.2			A1
Pochmara	Rose Christine	RCP	Staff	1/24/2008	Performed an analysis of DPSS's accounts receivable rollforward from our interim testing.	2.4			A1
Ranney	Amber C.	ACR	Senior	1/24/2008	Auditing year-end employee cost balances.	2.3			A1
Ranney	Amber C.	ACR	Senior	1/24/2008	Auditing year-end pension and OPEB liabilities.	3.2			A1
Ranney	Amber C.	ACR	Senior	1/24/2008	Auditing pension assets.	4.1			A1
Rasmussen	Kyle M.	KMR	Staff	1/24/2008	Procedures related to AP, mainly reconciliations, for YE at Packard division	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/24/2008	Inquiry and analysis relating to CWIP for Packard division at YE	1.2			A1
Rasmussen	Kyle M.	KMR	Staff	1/24/2008	Packard - following-up on open items relating to YE procedures for AR, AP, investments, and Pre paid	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/24/2008	Packard - procedures for accounts receivable relating to cut off testing of sales and reconciliations	2.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/24/2008	Analysis of scrap inventory for Packard division	0.6			A1
Rasmussen	Kyle M.	KMR	Staff	1/24/2008	Q3 and Q4 analysis of JE for Packard division	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	1/24/2008	Answered questions from staff members related to AHG audit procedures	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2008	AHG - Attended a meeting with L. Maynarich to discuss year-end items and PBC list.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2008	AHG - Attended a meeting with L. Maynarich to discuss Q4 items	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2008	Attended meeting with W. Tilotti & M. Sandelich to discuss FAS 144 adjustment in Q4.	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2008	Thermal - Review of LCM reconciliation	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2008	Thermal - Addressed staff questions related to AR & Income Statement, fixed assets and tooling questions	1.1			A1
Saimoua	Omar Issam	OIS	Senior	1/24/2008	Powertrain- performed audit related procedures on the inventory account reconciliations.	2.8			A1
Saimoua	Omar Issam	OIS	Senior	1/24/2008	Powertrain- Met with S. Craig to discuss status update on the Fixed Asset audit procedures.	3.1			A1
Saimoua	Omar Issam	OIS	Senior	1/24/2008	Powertrain- Met with M. Pavelich to discuss status update on the AP audit process.	3.5			A1
Saimoua	Omar Issam	OIS	Senior	1/24/2008	Powertrain- performed audit related procedures on the inventory variance capitalization calculation.	1.6			A1
Sheckell	Steven F.	SFS	Partner	1/24/2008	Review pension and OPEB information	1.6			A1
Sheckell	Steven F.	SFS	Partner	1/24/2008	Review corporate general ledger and OPEB and pension accounting	2.4			A1
Sheckell	Steven F.	SFS	Partner	1/24/2008	Communicate with international group regarding audit status	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/24/2008	Audit status meeting with T. Timko	1.4			A1
Sheckell	Steven F.	SFS	Partner	1/24/2008	Review year-end Powertrain accounting topics	1.1			A1
Simpson	Emma-Rose S.	ESS	Senior	1/24/2008	DPSS - Obtained evidence form the client and discussed the status pbc's	0.2			A1
Simpson	Emma-Rose S.	ESS	Senior	1/24/2008	DPSS - Discussed CE E&O/LCM with A. Flowers	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/24/2008	DPSS - Provided guidance to R. Pochmara regarding analytics.	0.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/24/2008	DPSS - Provided guidance to R. Pochmara regarding how to perform worksteps	0.7			A1
Simpson	Emma-Rose S.	ESS	Senior	1/24/2008	DPSS - Attempted to replicate GAMx.	0.9			A1
Simpson	Emma-Rose S.	ESS	Senior	1/24/2008	DPSS - Worked on inventory reserves year-end steps	2.1			A1

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Simpson	Emma-Rose S.	ESS	Senior	1/24/2008	DPSS - Worked on XM receivable year ends steps	3.9			A1
Simpson	Jamie	JS	Senior Manager	1/24/2008	Review of audit status for Thermal with K. Gerber and M. Rothmund.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/24/2008	Review of year-end inventory workpapers for Thermal.	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/24/2008	Review of Thermal Year-end workpapers.	4.2			A1
Simpson	Jamie	JS	Senior Manager	1/24/2008	Thermal - Discussion with D. Greenbury regarding audit status.	0.3			A1
Smith	Carolyn E.	CES	Staff	1/24/2008	Tax Packs: Assisted A. Krabill locate Turkey Tax Pack (TB 566).	0.6			A1
Smith	Carolyn E.	CES	Staff	1/24/2008	Dividend Withholding: Researched Dividend withholding rates.	0.7			A1
Smith	Carolyn E.	CES	Staff	1/24/2008	Dividend Withholding: Compared to staging tools.	0.8			A1
Smith	Carolyn E.	CES	Staff	1/24/2008	Dividend Withholding: Refooted schedules.	0.8			A1
Smith	Carolyn E.	CES	Staff	1/24/2008	YE (Contingency Reserve): Created workpaper index.	0.8			A1
Smith	Carolyn E.	CES	Staff	1/24/2008	FIN 48: Discussed scope w/ L. Thompson & J. Hegelmann.	0.3			A1
Smith	Carolyn E.	CES	Staff	1/24/2008	Rework workpaper files (related to FIN 48).	0.4			A1
Thompson	Lester M.	LMT	Senior Manager	1/24/2008	FIN 48: Discussed with M. Jones and French team regarding French issue.	0.6			A1
Thompson	Lester M.	LMT	Senior Manager	1/24/2008	12/31/07 Provision: Meet with M. Jones and C. Plummer to discuss additional data requests and rollup of tax packs to consolidated book income and tax accounts.	0.8			A1
Thompson	Lester M.	LMT	Senior Manager	1/24/2008	FIN 48 and FAS 5:meeting with T. Tamer and M. Jones to discuss France issue and status of journal entries and status	1.4			A1
Thompson	Lester M.	LMT	Senior Manager	1/24/2008	FIN 48: Participated in call with M. Jones and D. Gaveau regarding newly-identified tax contingencies in France and strategies to resolve financial reporting implications	1.6			A1
Thompson	Lester M.	LMT	Senior Manager	1/24/2008	FIN 48: Perform testing of balances and creating documentation	3.2			A1
Zinger	Miriam R.	MRZ	Staff	1/24/2008	E&S- Year end Inventory Substantive procedures	1.4			A1

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Zinger	Miriam R.	MRZ	Staff	1/24/2008	E&S- YE substantive procedures related to Accrued Liabilities	5.2			A1
Zinger	Miriam R.	MRZ	Staff	1/24/2008	E&S Substantive procedures related to Accounts Payable	7.8			A1
Aquino	Heather	HRA	Audit Support Associate	1/25/2008	Work on engagement economics schedules per S. Sheckell and N. Miller.	1.9			A1
Aquino	Heather	HRA	Audit Support Associate	1/25/2008	Work on fee proxy in preparation for meeting with IA.	3.9			A1
Aquino	Heather	HRA	Audit Support Associate	1/25/2008	Correspondence regarding Consents.	0.3			A1
Aquino	Heather	HRA	Audit Support Associate	1/25/2008	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Asher	Kevin F.	KFA	Partner	1/25/2008	AHG - Fourth quarter and year end review meeting	3.1			A1
Asher	Kevin F.	KFA	Partner	1/25/2008	Review of board independence considerations	1.1			A1
Asher	Kevin F.	KFA	Partner	1/25/2008	Review of technical accounting matters	2.6			A1
Aytes	Eric J.	EJA	Intern	1/25/2008	Travel from Warren, OH necessary in order to perform substantive audit procedures for the year end Packard audit.	3.2			A1
Aytes	Eric J.	EJA	Intern	1/25/2008	Reviewing quarter 4 non-standard journal entries for year end Packard audit.	2.8			A1
Boehm	Michael J.	MJB	Manager	1/25/2008	Discussed pension/OPEB costs in inventory with S. Sheckell.	0.6			A1
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Discussed non standard journal entry testing with E.R. Simpson.	0.4			A1
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Packard-Performed tooling test of controls.	0.4			A1
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Packard-Performed audit procedures relating to tooling.	1.9			A1
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Packard-Performed walkthrough for tooling.	3.4			A1
Craig	Tashawna N.	TNC	Staff	1/25/2008	Powertrain - Met with M. Kearns to investigate Fixed Asset reconciling items.	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/25/2008	Powertrain - Met with G. Halleck to obtain understanding of FA reconciling items	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/25/2008	Powertrain - Reviewed Tooling Amortization Analysis	1.8			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	1/25/2008	Powertrain - Reviewed FA Reconciliation support	3.8			A1
Gerber	Katherine A.	KAA	Senior	1/25/2008	Thermal - Discuss year-end audit status with J. Simpson, M. Rothmund, and J. Nicol.	0.9			A1
Gerber	Katherine A.	KAA	Senior	1/25/2008	Thermal - Discuss piston warranty reserve with B. Kolb and D. Greenbury.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2008	Review of technical accounting memorandum related to Athens severance charge	2.5			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	Non-U.S. - meet with L. Fisher re: copies of international tax packs needed.	0.3			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	Non-U.S. - Germany - answer questions from K. Keown regarding review process and documentation.	0.4			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	Non-U.S. - review correspondence from Mexico, France and the UK re: receipt of tax pack review results	0.6			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	404 - Review results of Q3 testing and items received in response to open item list with C. Smith.	0.9			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	Meet with E. Hubbard re: gathering additional documentation to support for deferred items and U.S. provision items.	1.1			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	FIN 48 - answer questions regarding rollforward from L. Thompson.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	Non-U.S. - Meet with Delphi Tax Accounting Group regarding expected time for delivery of tax packs for review.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	Non-U.S. - request tax packages from L. Fisher.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	Status update discussion with M. Jones re: timing of tax packs, FIN 48 progress and staffing.	0.2			A1
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	Discussion with M. Jones re: U.S. provision Medicare subsidy issue	0.2			A1
Horner	Kevin John	KJH	Senior	1/25/2008	E&S: meeting with K. Bellis to discuss accounts receivable rollforward.	0.4			A1
Horner	Kevin John	KJH	Senior	1/25/2008	E&S: weekly status update meeting the Division personnel to discuss open items.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	1/25/2008	E&S: meeting with M. Bellis to walkthrough process for pulling Toyota production volumes.	1.1			A1
Horner	Kevin John	KJH	Senior	1/25/2008	E&S: completed procedures for year-end testing of intercompany.	3.1			A1
Horner	Kevin John	KJH	Senior	1/25/2008	E&S: worked on year-end substantive audit procedures for the E&S Division.	3.9			A1
Horner	Kevin John	KJH	Senior	1/25/2008	E&S: travel time from Kokomo, IN to Troy, MI after working on year-end audit at E&S Division.	4.4			A1
Jin	Lei	LJ	Staff	1/25/2008	E&S - Fixed Assets - Add additional workpaper and update GAMx.	0.7			A1
Jin	Lei	LJ	Staff	1/25/2008	E&S - Payroll Analysis - Update the payroll analysis for year-end.	1.2			A1
Jin	Lei	LJ	Staff	1/25/2008	E&S - Revenue/Expense Analysis - Investigate over scope JE for Revenue/Expenses as of year-end	1.8			A1
Jin	Lei	LJ	Staff	1/25/2008	E&S - Intercompany transaction - Agree Allied imbalance to Hyperion.	2.1			A1
Jin	Lei	LJ	Staff	1/25/2008	E&S - Travel time between Troy, MI and Kokomo, IN.	4.5			A1
Kearns	Matthew R.	MRK	Manager	1/25/2008	AHG - Attending the Q4 Finance Mgmt review session.	2.7			A1
Kearns	Matthew R.	MRK	Manager	1/25/2008	Powertrain - Meeting with J. Brooks to discuss year-end warranty topics.	0.9			A1
Kearns	Matthew R.	MRK	Manager	1/25/2008	Powertrain - Assisting team members with year-end aud procedures.	3.4			A1
Keown	Karen M.	KMK	Senior Manager	1/25/2008	Discuss German and Brazil restructuring with M. Jones.	0.3			A1
Keown	Karen M.	KMK	Senior Manager	1/25/2008	Discuss results of my review of German provision memos with J. Hegelmann.	0.3			A1
Keown	Karen M.	KMK	Senior Manager	1/25/2008	Follow-up on status of tax packs with J. Hegelmann and C. Smith, discuss timing and plan for completion.	0.4			A1
Keown	Karen M.	KMK	Senior Manager	1/25/2008	Establish setup at Delphi - security access, server access, printer, location of office, files, etc - required for workin on foreign tax provision at client location.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	1/25/2008	Review of German provision memos for DDEE and Delphi Deutschland and for UK Delphi Diesel and Delphi Auto	1.4			A1
Kosuda	Kimberly	KK	Intern	1/25/2008	Thermal- Compiled information concerning the inventory reserve account	3.1			A1
Kosuda	Kimberly	KK	Intern	1/25/2008	Thermal- Confirmed the signed reconciled sheets from the client and compiled them with the corresponding workpapers.	4.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2008	Meeting with H. Aquino, N. Miller and internal audit to discuss proxy fee reporting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2008	Discussion of various year-end accounting memos with A. Brazier.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2008	Review of the draft accounting memo related to the Company's factoring programs.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2008	Prepare e-mails to international teams regarding questions from year-end work.	1.8			A1
Marold	Erick W.	EWM	Senior	1/25/2008	Met with Delphi internal counsel regarding year-end audit procedures.	0.3			A1
Marold	Erick W.	EWM	Senior	1/25/2008	E&S Audit - Detail reviewed the year-end commitments and contingencies workpapers.	3.8			A1
Marold	Erick W.	EWM	Senior	1/25/2008	E&S Audit - Detail reviewed the year-end investment workpapers and rollforward activity.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/25/2008	Meeting with internal audit to discuss proxy fees.	0.7			A1
Miller	Nicholas S.	NSM	Manager	1/25/2008	Preparation for meeting with internal audit to work on proxy fees information.	1.9			A1
Miller	Nicholas S.	NSM	Manager	1/25/2008	Meeting with D. Chamarro to discuss the tooling testing for Packard.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2008	Thermal-Performed fixed asset substantive testing.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2008	Thermal-Performed receivables substantive testing.	2.6			A1
Pacella	Shannon M.	SMP	Manager	1/25/2008	Review workpapers and provide feedback on workpaper updates to be made.	2.6			A1
Pavelich	Michael J.	MJP	Staff	1/25/2008	Powertrain - Lower of cost or market testing	0.6			A1
Pavelich	Michael J.	MJP	Staff	1/25/2008	Powertrain - Obtained and tested inventory reconciliations	1.7			A1
Pavelich	Michael J.	MJP	Staff	1/25/2008	Powertrain - AR Substantive audit procedures	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pavelich	Michael J.	MJP	Staff	1/25/2008	Powertrain - AP substantive audit procedures	3.7			A1
Pikos	Matthew C.	MCP	Senior	1/25/2008	Answering questions and assisting K. Rasmussen and E. Aytes with completing their substantive audit areas on the Packard division.	0.7			A1
Pikos	Matthew C.	MCP	Senior	1/25/2008	Performing substantive audit procedures over the non-productive inventory balances at the Packard division.	1.8			A1
Pikos	Matthew C.	MCP	Senior	1/25/2008	Responding to review comments related to work performed on the Packard division	2.1			A1
Pikos	Matthew C.	MCP	Senior	1/25/2008	Travel time to Rochester Hills, MI from Warren, OH after performing substantive audit procedures on the Packard division.	3.6			A1
Pochmara	Rose Christine	RCP	Staff	1/25/2008	Obtain supplies to assist our DPSS audit.	0.4			A1
Pochmara	Rose Christine	RCP	Staff	1/25/2008	Guidance from E.R. Simpson with open items and other issues at DPSS.	0.6			A1
Pochmara	Rose Christine	RCP	Staff	1/25/2008	DPSS - Met with R. Nedadur for open items, requests, and account explanations.	1.1			A1
Pochmara	Rose Christine	RCP	Staff	1/25/2008	Organized our interim and year end DPSS folders including putting together cover sheets for each folder.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/25/2008	Performed year end controls testing for DPSS's Expense and Inventory accounts.	1.2			A1
Pochmara	Rose Christine	RCP	Staff	1/25/2008	Tested and documented our results for DPSS's year end cut-off for sales.	3.7			A1
Ranney	Amber C.	ACR	Senior	1/25/2008	Auditing year-end pension and OPEB liabilities.	2.1			A1
Ranney	Amber C.	ACR	Senior	1/25/2008	Auditing year-end employee cost balances.	4.2			A1
Ranney	Amber C.	ACR	Senior	1/25/2008	Dayton-Reviewing the year-end AR CAAT.	1.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/25/2008	Procedures related to AP, mainly reconciliations, for YE at Packard division	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/25/2008	Packard - updating SAP inventory procedures memo and signing off various document and worksteps in GAMx.	0.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/25/2008	Performing receipt cutoff testing for legacy inventory for Packard	1.4			A1
Rasmussen	Kyle M.	KMR	Staff	1/25/2008	Travel time from Royal Oak, MI to Packard in Warren, OH.	3.7			A1
Rasmussen	Kyle M.	KMR	Staff	1/25/2008	Packard - selecting shipping documents for cut off testing of legacy plants	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	1/25/2008	Q3 and Q4 analysis of JE for Packard division	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/25/2008	AHG - Attended meeting with G. Anderson to discuss income statement fluctuations.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/25/2008	Attended meeting with W. Tilotti & M. Sandelich to discuss FAS 144 adjustment in Q4.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/25/2008	Thermal - Addressed staff questions related to AR & Income Statement, fixed assets and tooling questions	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/25/2008	Thermal - Review of fixed asset workpapers	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/25/2008	Thermal - Performed balance sheet fluctuations review	2.6			A1
Saimoua	Omar Issam	OIS	Senior	1/25/2008	Powertrain- Met with S. Craig to discuss status update on the Fixed Asset audit procedures.	2.2			A1
Saimoua	Omar Issam	OIS	Senior	1/25/2008	Powertrain- Performed audit related procedures related to the Inventory reserve process.	5.8			A1
Sheckell	Steven F.	SFS	Partner	1/25/2008	Attend AHG closing meeting	2.4			A1
Sheckell	Steven F.	SFS	Partner	1/25/2008	Review corporate year-end information	2.4			A1
Sheckell	Steven F.	SFS	Partner	1/25/2008	Communicate with international group regarding audit status	0.6			A1
Sheckell	Steven F.	SFS	Partner	1/25/2008	Review year-end Powertrain accounting topics	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/25/2008	Discussion with A. Ranney regarding status of requests from J. Nolan for ACS payroll.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/25/2008	Review of audit status for employee cost areas.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/25/2008	Review of demographic data Watson Wyatt report.	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/25/2008	Discussion with S. Sheckell regarding Mexico pension adjustment.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/25/2008	Discussion with A. Ranney regarding Watson Wyatt data report.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/25/2008	Discussion with S. Sheckell and M. Boehm regarding inclusion of pension/OPEB expense in inventory standards.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/25/2008	Audit status meeting with K. Cobb, J. DeMarco, G. Kimpan and A. Ranney to discuss demographic data audit status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/25/2008	Discussion with E. Clauson and A. Ranney regarding year-end employee cost requests.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Senior	1/25/2008	Obtained cash workpapers from L.Criss	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/25/2008	DPSS - Discussed status of audit with C. Carlson	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/25/2008	DPSS - Provided guidance to R. Pochmara regarding analytics.	0.4			A1
Simpson	Emma-Rose S.	ESS	Senior	1/25/2008	DPSS - Obtained evidence and documented non standard journal entries	2.6			A1
Simpson	Emma-Rose S.	ESS	Senior	1/25/2008	DPSS - Worked on accruals year end steps	3.1			A1
Simpson	Emma-Rose S.	ESS	Senior	1/25/2008	DPSS - Obtained evidence from the client and discussed the status pbc's	0.3			A1
Simpson	Emma-Rose S.	ESS	Senior	1/25/2008	DPSS - Provided guidance to R. Pochmara regarding how to perform worksteps	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/25/2008	Call with K. Gerber, M. Rothmund and J. Nicol to discuss Thermal audit status.	1.1			A1
Smith	Carolyn E.	CES	Staff	1/25/2008	Q3 404: Met w/ L. Marx to review account reconciliations.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/25/2008	Q3 404: Met w/ J. Hegelmann to review final version.	0.7			A1
Smith	Carolyn E.	CES	Staff	1/25/2008	U.S. Provision: Create Workpaper files.	0.7			A1
Smith	Carolyn E.	CES	Staff	1/25/2008	Q3 404: Typed up new Q3 Observations and framework conclusions.	1.4			A1
Thompson	Lester M.	LMT	Senior Manager	1/25/2008	FIN 48: Perform account testing	3.3			A1
Thompson	Lester M.	LMT	Senior Manager	1/25/2008	FIN 48: meet with L. Fisher re: Romanian Valuation Allowance	0.7			A1
Zinger	Miriam R.	MRZ	Staff	1/25/2008	E&S- Year end Inventory Substantive procedures	1.7			A1
Zinger	Miriam R.	MRZ	Staff	1/25/2008	E&S - Travel time to Troy, MI from Kokomo, IN.	4.6			A1
Zinger	Miriam R.	MRZ	Staff	1/25/2008	E&S Substantive procedures related to Accounts Payable	8.4			A1
<b>A1 Project Total:</b>						<b>3,391.5</b>		<b>\$0</b>	
<b>Accounting Assistance - A2</b>									
<b>Corporate</b>									
Hegelmann	Julie Ann	JAH	Manager	1/2/2008	Prepare Poland SEZ credit information for L. Fisher.	0.4	\$380	\$152	A2
Krabill	Aaron J.	AJK	Senior Manager	1/2/2008	Review of the latest version of the pro-forma financial statements.	1.4	\$520	\$728	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	1/2/2008	Analyzed PRP Attrition payments by associating individual election forms to ensure they were eligible for such a program.	1.4	\$150	\$210	A2
Pochmara	Rose Christine	RCP	Staff	1/2/2008	Cleared review notes and open items for the attrition reserve workpapers/worksteps in GAMx.	1.8	\$150	\$270	A2
Boehm	Michael J.	MJB	Manager	1/3/2008	Review of Interiors and Steering discontinued operations model workpapers.	1.9	\$400	\$760	A2
Conat	Arthur L.	ALC	Executive Director	1/3/2008	Discussion with J. Simpson regarding pension materials	0.3	\$570	\$171	A2
Hegelmann	Julie Ann	JAH	Manager	1/3/2008	Tax Attribute- Review tax alerts in search of detail on the Canada and Italy tax law changes for rate changes and the impact on deferreds	0.7	\$380	\$266	A2
Krabill	Aaron J.	AJK	Senior Manager	1/3/2008	Review of the latest version of the pro-forma financial statements.	1.8	\$520	\$936	A2
Pochmara	Rose Christine	RCP	Staff	1/3/2008	Analyzed PRP Attrition payments by associating individual election forms to ensure they were eligible for such a program.	0.4	\$150	\$60	A2
Pochmara	Rose Christine	RCP	Staff	1/3/2008	Documented the flow of transactions for the Attrition Reserve liability account.	0.4	\$150	\$60	A2
Pochmara	Rose Christine	RCP	Staff	1/3/2008	Cleared review notes and open items for the attrition reserve workpapers/worksteps in GAMx.	1.1	\$150	\$165	A2
Pochmara	Rose Christine	RCP	Staff	1/3/2008	Documented Memo of Understanding for the UAW agreements for our individuals selected for testing.	1.2	\$150	\$180	A2
Sheckell	Steven F.	SFS	Partner	1/3/2008	Review discontinued operations memorandum and provide comments to company	3.4	\$620	\$2,108	A2
Sheckell	Steven F.	SFS	Partner	1/3/2008	Review pro forma S1 adjustments for January filing	0.6	\$620	\$372	A2
Simpson	Jamie	JS	Senior Manager	1/3/2008	Review of Douai lease settlement agreements for Thermal.	0.8	\$520	\$416	A2
Simpson	Jamie	JS	Senior Manager	1/3/2008	Discussion with A. Conat regarding discount rate methodology.	0.4	\$520	\$208	A2
Simpson	Jamie	JS	Senior Manager	1/3/2008	Discussion with E. Clauson regarding discount rate methodology.	0.7	\$520	\$364	A2
Boehm	Michael J.	MJB	Manager	1/4/2008	Attended proforma disclosure meeting with J. Williams, A. Kulikowski, S. Sheckell, A. Krabill, K. Grupe, and A Kulikowski.	1.1	\$400	\$440	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/4/2008	Pro Forma - Reviewed pro forma disclosure accounting memo and draft language for S-1.	1.9	\$400	\$760	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2008	Discussion of discontinued operation 8-K filing with M. Boehm.	0.3	\$520	\$156	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2008	Meeting with A. Brazier, B. Schafer, K. Grupe, A. Kulikowski, E. Hubbard, B. Murray, S. Sheckell and M. Boehm to discuss the latest version of the pro-forma financial statements to be included in the S-1.	1.2	\$520	\$624	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2008	Review of the latest version of the pro-forma financial statements.	2.1	\$520	\$1,092	A2
Marold	Erick W.	EWM	Senior	1/4/2008	Additional procedures performed related to the Equity Purchase and Commitment Agreement to vouch fees paid and capitalized through 9/30/07.	1.7	\$320	\$544	A2
Nicol	Jeremy M.	JMN	Staff	1/4/2008	Saginaw-Reviewed discontinued operations support provided by M. Sandelich.	0.6	\$240	\$144	A2
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Documented the flow of transactions for the Attrition Reserve liability account.	1.2	\$150	\$180	A2
Sheckell	Steven F.	SFS	Partner	1/4/2008	Review pro forma S1 adjustments for January filing	2.5	\$620	\$1,550	A2
Sheckell	Steven F.	SFS	Partner	1/4/2008	Discuss pro forma S-1 filing with J. Williams and team.	1.2	\$620	\$744	A2
Simpson	Jamie	JS	Senior Manager	1/4/2008	Discussion with A. Brazier and A. Pavlov regarding Douai lease agreement.	1.8	\$520	\$936	A2
Smith	Carolyn E.	CES	Staff	1/4/2008	DO - Interiors: Tied out 2006 to TRBC	1.6	\$240	\$384	A2
Smith	Carolyn E.	CES	Staff	1/4/2008	DO - Interiors: Tied out 2007 to PETR	2.1	\$240	\$504	A2
Boehm	Michael J.	MJB	Manager	1/6/2008	Review of Discontinued Operations technical accounting memo	1.3	\$400	\$520	A2
Boehm	Michael J.	MJB	Manager	1/7/2008	Met with M. Jones, C. Smith and J. Hegelmann to discuss discontinued operations models, follow-up points for client, etc.	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/7/2008	Preparation for 10-K - Interiors Q1-Q3 2006 and Q1 2007 workpapers.	0.9	\$400	\$360	A2
Boehm	Michael J.	MJB	Manager	1/7/2008	Review of S-1 draft 2 and walked K. Horner through pro forma model and workpaper support provided by client.	2.7	\$400	\$1,080	A2
Chamarro	Destiny D.	DDC	Senior	1/7/2008	Met with M. Boehm to discuss Interior's discontinued operations.	0.8	\$270	\$216	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	1/7/2008	Disc Operations discussion with C. Smith, M. Boehm and M. Jones.	0.8	\$380	\$304	A2
Horner	Kevin John	KJH	Senior	1/7/2008	S-1 Registration Statement: worked on tie out of the S-1 Pro Forma adjustments.	3.9	\$270	\$1,053	A2
Jones	Mathew S.	MSJ	Executive Director	1/7/2008	Meet with T. Tamer to discuss status of Disc Ops and ge updated workpapers for the quarterly breakout.	0.4	\$570	\$228	A2
Jones	Mathew S.	MSJ	Executive Director	1/7/2008	Meet with C. Smith to discuss review of the Disc Ops workpapers.	0.4	\$570	\$228	A2
Krabill	Aaron J.	AJK	Senior Manager	1/7/2008	Meeting with B. Schafer to discuss the S-1 pro forma financial statements.	1.1	\$520	\$572	A2
Krabill	Aaron J.	AJK	Senior Manager	1/7/2008	Review and edits to the latest version of the S-1 pro forma financial statements.	3.4	\$520	\$1,768	A2
Nicol	Jeremy M.	JMN	Staff	1/7/2008	Saginaw-Met with M. Boehm to discuss the Saginaw discontinued operations.	1.1	\$240	\$264	A2
Nicol	Jeremy M.	JMN	Staff	1/7/2008	Saginaw-Performed discontinued operations tie out.	2.8	\$240	\$672	A2
Sheckell	Steven F.	SFS	Partner	1/7/2008	Review discontinued operations documents	1.1	\$620	\$682	A2
Sheckell	Steven F.	SFS	Partner	1/7/2008	Review pro forma related adjustments	2.4	\$620	\$1,488	A2
Simpson	Jamie	JS	Senior Manager	1/7/2008	Discussion with M. Boehm regarding allocation of pension curtailments for discontinued operation financials.	1.2	\$520	\$624	A2
Simpson	Jamie	JS	Senior Manager	1/7/2008	Discussion with A. Ranney regarding interim attrition reserve testing.	1.4	\$520	\$728	A2
Simpson	Jamie	JS	Senior Manager	1/7/2008	Review of attrition reserve interim workpapers for Corporate.	1.6	\$520	\$832	A2
Smith	Carolyn E.	CES	Staff	1/7/2008	DO - Meeting w/ M. Boehm, M. Jones, and J. Hegelmann regarding interiors and steering.	0.8	\$240	\$192	A2
Smith	Carolyn E.	CES	Staff	1/7/2008	DO: Steering - Tied out 2006 workpapers to TRBC.	1.3	\$240	\$312	A2
Smith	Carolyn E.	CES	Staff	1/7/2008	DO - Interiors: Tied out 2006 workpapers to TRBC.	1.4	\$240	\$336	A2
Asher	Kevin F.	KFA	Partner	1/8/2008	Review of the Proposed Form S-1 pro-forma adjustments.	3.3	\$820	\$2,706	A2
Boehm	Michael J.	MJB	Manager	1/8/2008	Met with J. Nicol to discuss discontinued operations questions related to Steering models.	0.6	\$400	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/8/2008	Met with M. Sandelich and D. Chamarro to discuss open items on Interiors Q3 07 and 12/31/06 discontinued operations models.	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/8/2008	Met with D. Chamarro to explain D.O. models and begin work on Interiors quarters for 10-K.	0.9	\$400	\$360	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Met with M. Boehm to discuss Interior's discontinued operations.	0.6	\$270	\$162	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Met with M. Sandelich to discuss Interior's discontinued operations.	0.6	\$270	\$162	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Interiors-Audited third quarter 2007 discontinued operations schedules and reporting.	0.9	\$270	\$243	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Interiors-Audited fourth quarter 2007 discontinued operations schedules and reporting.	1.1	\$270	\$297	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Interiors-Audited fourth quarter 2006 discontinued operations schedules and reporting.	1.7	\$270	\$459	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Interiors-Audited second quarter 2006 discontinued operations schedules and reporting.	1.8	\$270	\$486	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Interiors-Audited third quarter 2006 discontinued operations schedules and reporting.	1.8	\$270	\$486	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Interiors-Audited second quarter 2007 discontinued operations schedules and reporting.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Interiors-Audited first quarter 2006 discontinued operations schedules and reporting.	1.9	\$270	\$513	A2
Henning	Jeffrey M.	JMH	Partner	1/8/2008	Review company accounting memorandum and consultation with company re: Steering division discontinued operations and FAS 112 charges	1.5	\$620	\$930	A2
Horner	Kevin John	KJH	Senior	1/8/2008	S-1 Registration Statement: worked on tie out of fresh start adjustments for the Pro Forma financial statements.	3.9	\$270	\$1,053	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	1/8/2008	S-1 Registration Statement: worked on tie out of reorganization adjustments for the S-1 Pro Forma financial statements.	3.9	\$270	\$1,053	A2
Horner	Kevin John	KJH	Senior	1/8/2008	S-1 Registration Statement: meeting with M. Boehm to discuss questions relating to tie out of the S-1 statement.	0.4	\$270	\$108	A2
Krabill	Aaron J.	AJK	Senior Manager	1/8/2008	Meeting with T. Timko, J. Williams, A. Brazier, B. Murray, B. Schafer, K. Asher and S. Sheckell to discuss the S-1 pro-forma statements.	1.2	\$520	\$624	A2
Krabill	Aaron J.	AJK	Senior Manager	1/8/2008	Review and edits to the latest version of the S-1 pro forma financial statements.	2.3	\$520	\$1,196	A2
Nicol	Jeremy M.	JMN	Staff	1/8/2008	Saginaw-Discussed steering discontinued operations wit M. Boehm.	0.4	\$240	\$96	A2
Nicol	Jeremy M.	JMN	Staff	1/8/2008	Steering-Performed discontinued operations tie out.	4.1	\$240	\$984	A2
Sheckell	Steven F.	SFS	Partner	1/8/2008	Review tax related pro forma adjustments	0.6	\$620	\$372	A2
Sheckell	Steven F.	SFS	Partner	1/8/2008	Review pro forma related adjustments	4.5	\$620	\$2,790	A2
Simpson	Jamie	JS	Senior Manager	1/8/2008	Review of accounting memo related to the GM IP licens and related research.	2.3	\$520	\$1,196	A2
Smith	Carolyn E.	CES	Staff	1/8/2008	DO: Meeting w/ L. Thompson to discuss D.O. review notes	0.8	\$240	\$192	A2
Thompson	Lester M.	LMT	Senior Manager	1/8/2008	Review discontinued operations workpapers	2.1	\$520	\$1,092	A2
Asher	Kevin F.	KFA	Partner	1/9/2008	Review of the Proposed Form S-1 pro-forma adjustments.	1.1	\$820	\$902	A2
Boehm	Michael J.	MJB	Manager	1/9/2008	Met with M. Sandelich to discuss Discontinued Operations adjustments to Pensions	1.3	\$400	\$520	A2
Boehm	Michael J.	MJB	Manager	1/9/2008	Discussed discontinued operations model question with J. Nicol and D. Chamarro.	0.6	\$400	\$240	A2
Boehm	Michael J.	MJB	Manager	1/9/2008	Met with E. Clausen and J. Simpson to discuss pension prior service cost and curtailment adjustments in the discontinued operations model	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/9/2008	Reviewed Steering discontinued operations workpaper support.	0.9	\$400	\$360	A2
Chamarro	Destiny D.	DDC	Senior	1/9/2008	Met with M. Sandelich to discuss Interior's discontinued operations.	0.3	\$270	\$81	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	1/9/2008	Interiors-Audited second quarter 2006 discontinued operations schedules and reporting.	0.7	\$270	\$189	A2
Chamarro	Destiny D.	DDC	Senior	1/9/2008	Interiors-Audited first quarter 2006 discontinued operations schedules and reporting.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/9/2008	Interiors-Audited third quarter 2006 discontinued operations schedules and reporting.	1.6	\$270	\$432	A2
Chamarro	Destiny D.	DDC	Senior	1/9/2008	Interiors-Audited third quarter 2007 discontinued operations schedules and reporting.	2.1	\$270	\$567	A2
Chamarro	Destiny D.	DDC	Senior	1/9/2008	Interiors-Audited first quarter 2007 discontinued operations schedules and reporting.	2.8	\$270	\$756	A2
Chamarro	Destiny D.	DDC	Senior	1/9/2008	Interiors-Audited second quarter 2007 discontinued operations schedules and reporting.	2.8	\$270	\$756	A2
Fitzpatrick	Michael J.	MJF	Partner	1/9/2008	Review of proforma statements for the S-1 filing.	5.9	\$880	\$5,192	A2
Horner	Kevin John	KJH	Senior	1/9/2008	S-1 Registration Statement: worked on tie out of Pro Forma financial statements for the S-1 Registration Statement to be filed by Delphi.	2.1	\$270	\$567	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2008	Meeting with B. Schafer to discuss the S-1 pro forma financial statements.	0.7	\$520	\$364	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2008	Review and edits to the latest version of the S-1 pro forma financial statements.	3.6	\$520	\$1,872	A2
Marold	Erick W.	EWM	Senior	1/9/2008	Discontinued Operations - Obtained information out of Delphi's financial systems to support certain reclassifications within the discontinued operations model.	3.4	\$320	\$1,088	A2
Nicol	Jeremy M.	JMN	Staff	1/9/2008	Saginaw-Met with M. Boehm regarding discontinued operations tie outs.	0.8	\$240	\$192	A2
Nicol	Jeremy M.	JMN	Staff	1/9/2008	Saginaw-Performed discontinued operations tie out.	4.4	\$240	\$1,056	A2
Nicol	Jeremy M.	JMN	Staff	1/9/2008	Saginaw-Documented discontinued operations tie out.	4.6	\$240	\$1,104	A2
Ranney	Amber C.	ACR	Senior	1/9/2008	Assisting with the tie-out of the S-1 filing.	0.4	\$320	\$128	A2
Sheckell	Steven F.	SFS	Partner	1/9/2008	Review discontinued operations documents	1.6	\$620	\$992	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/9/2008	Review pro forma related adjustments	3.4	\$620	\$2,108	A2
Simpson	Jamie	JS	Senior Manager	1/9/2008	Discussion with M. Boehm and E. Clauson regarding discontinued operation adjustments for pension.	0.8	\$520	\$416	A2
Simpson	Jamie	JS	Senior Manager	1/9/2008	Discussion with S. Sheckell regarding IP license arrangement.	0.6	\$520	\$312	A2
Tosto	Cathy I.	CIT	Partner	1/9/2008	Review S-1 with respect to stock rights	1.4	\$620	\$868	A2
Asher	Kevin F.	KFA	Partner	1/10/2008	Review of the Proposed Form S-1 pro-forma adjustments.	1.2	\$820	\$984	A2
Asher	Kevin F.	KFA	Partner	1/10/2008	Archiving procedures related to the Dec S-1 filing	1.8	\$820	\$1,476	A2
Boehm	Michael J.	MJB	Manager	1/10/2008	Worked with E. Marold to obtain CJV 702 support for D.O. models	0.6	\$400	\$240	A2
Boehm	Michael J.	MJB	Manager	1/10/2008	Discussed Q3 Corporate Realignment adjustment with M. Sandelich	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/10/2008	Met with M. Sandelich and J. Nicol to discuss Steering Discontinued Operations audit requests	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/10/2008	Answered questions from J. Nicol and D. Chamarro regarding discontinued operations models.	2.6	\$400	\$1,040	A2
Chamarro	Destiny D.	DDC	Senior	1/10/2008	Interiors-Met with M. Sandelich to discuss Interior's discontinued operations.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/10/2008	Interiors-Audited fourth quarter 2007 discontinued operations schedules and reporting.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/10/2008	Interiors-Audited first quarter 2006 discontinued operations schedules and reporting.	0.9	\$270	\$243	A2
Chamarro	Destiny D.	DDC	Senior	1/10/2008	Interiors-Audited first quarter 2007 discontinued operations schedules and reporting.	1.1	\$270	\$297	A2
Chamarro	Destiny D.	DDC	Senior	1/10/2008	Interiors-Audited second quarter 2006 discontinued operations schedules and reporting.	1.3	\$270	\$351	A2
Chamarro	Destiny D.	DDC	Senior	1/10/2008	Interiors-Audited third quarter 2006 discontinued operations schedules and reporting.	1.4	\$270	\$378	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	1/10/2008	Interiors-Audited third quarter 2007 discontinued operations schedules and reporting.	1.8	\$270	\$486	A2
Chamarro	Destiny D.	DDC	Senior	1/10/2008	Interiors-Audited fourth quarter 2006 discontinued operations schedules and reporting.	1.9	\$270	\$513	A2
Chamarro	Destiny D.	DDC	Senior	1/10/2008	Interiors-Audited second quarter 2007 discontinued operations schedules and reporting.	2.1	\$270	\$567	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/10/2008	Review of draft 8-K pro-forma documentation and underlying support.	1.1	\$540	\$594	A2
Krabill	Aaron J.	AJK	Senior Manager	1/10/2008	Review of the latest version of the discontinued operations 8-K to be filed.	1.3	\$520	\$676	A2
Nicol	Jeremy M.	JMN	Staff	1/10/2008	Saginaw-Met with M. Sandelich regarding discontinued operations.	0.6	\$240	\$144	A2
Nicol	Jeremy M.	JMN	Staff	1/10/2008	Interior-Documented discontinued operations tie outs.	3.8	\$240	\$912	A2
Nicol	Jeremy M.	JMN	Staff	1/10/2008	Saginaw-Performed discontinued operations tie outs.	4.4	\$240	\$1,056	A2
Ranney	Amber C.	ACR	Senior	1/10/2008	BPO Transition-Finalizing documentation of cash application testing at GenPact.	1.9	\$320	\$608	A2
Sheckell	Steven F.	SFS	Partner	1/10/2008	Review discontinued operations documents	1.6	\$620	\$992	A2
Sheckell	Steven F.	SFS	Partner	1/10/2008	Review pro forma related adjustments	1.1	\$620	\$682	A2
Sheckell	Steven F.	SFS	Partner	1/10/2008	Review tax related pro forma adjustments	2.6	\$620	\$1,612	A2
Simpson	Jamie	JS	Senior Manager	1/10/2008	Discussion with B. Schaefer regarding GM IP Agreement and related accounting memo.	0.9	\$520	\$468	A2
Boehm	Michael J.	MJB	Manager	1/11/2008	Met with S. Sheckell and M. Hatzfeld to discuss D.O. adjustments and 8-K	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/11/2008	Discussed discontinued operations adjustments related to pension/OPEB with M. Hatzfeld	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/11/2008	Met with C. Whiteman and M. Sandelich to obtain revised D.O. bridges and adjustment support.	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/11/2008	Answered questions of D. Chamarro and J. Nicol regarding D.O. adjustments.	1.3	\$400	\$520	A2
Chamarro	Destiny D.	DDC	Senior	1/11/2008	Interiors-Audited first quarter 2006 discontinued operations schedules and reporting.	0.4	\$270	\$108	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	1/11/2008	Interiors-Audited second quarter 2006 discontinued operations schedules and reporting.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/11/2008	Interiors-Audited third quarter 2006 discontinued operations schedules and reporting.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/11/2008	Interiors-Audited fourth quarter 2006 discontinued operations schedules and reporting.	0.9	\$270	\$243	A2
Chamarro	Destiny D.	DDC	Senior	1/11/2008	Interiors-Audited first quarter 2007 discontinued operations schedules and reporting.	1.1	\$270	\$297	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2008	Review of draft 8-K pro-forma documentation and underlying support.	2.1	\$540	\$1,134	A2
Hegelmann	Julie Ann	JAH	Manager	1/11/2008	Disc ops - contact C. Smith re: disc ops review memo.	0.1	\$380	\$38	A2
Hegelmann	Julie Ann	JAH	Manager	1/11/2008	Disc ops - correspondence from C. Smith re: disc ops summary memo.	0.1	\$380	\$38	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2008	Meeting with B. Schafer to discuss the S-1 pro forma financial statements.	0.8	\$520	\$416	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2008	Review and edits to the latest version of the S-1 pro forma financial statements.	3.1	\$520	\$1,612	A2
Nicol	Jeremy M.	JMN	Staff	1/11/2008	Steering-Performed discontinued operations tie out.	2.6	\$240	\$624	A2
Nicol	Jeremy M.	JMN	Staff	1/11/2008	Steering-Documented discontinued operations tie out.	2.8	\$240	\$672	A2
Sheckell	Steven F.	SFS	Partner	1/11/2008	Review discontinued operations documents	0.6	\$620	\$372	A2
Sheckell	Steven F.	SFS	Partner	1/11/2008	Review tax related pro forma adjustments	1.2	\$620	\$744	A2
Sheckell	Steven F.	SFS	Partner	1/11/2008	Review pro forma related adjustments	3.4	\$620	\$2,108	A2
Boehm	Michael J.	MJB	Manager	1/12/2008	Prepared research of comparable 8-K's related to discontinued operations for S. Sheckell.	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/12/2008	Met with C. Whiteman to discuss audit adjustments related to pension & OPEB in the discontinued operations models.	0.6	\$400	\$240	A2
Boehm	Michael J.	MJB	Manager	1/12/2008	Met with S. Sheckell and J. Henning to walk through the discontinued operations models for Interiors and Steerin for 8-K periods.	1.1	\$400	\$440	A2
Boehm	Michael J.	MJB	Manager	1/12/2008	Detail review of discounted operations model tie out workpapers.	2.4	\$400	\$960	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	1/12/2008	Review Form 8-k and proforma's for discontinued operations	2.2	\$620	\$1,364	A2
Krabill	Aaron J.	AJK	Senior Manager	1/12/2008	Review of the latest version of the S-1 pro-forma's and related research.	2.4	\$520	\$1,248	A2
Sheckell	Steven F.	SFS	Partner	1/12/2008	Review discontinued operations for 2006 and 9 months 2007	2.6	\$620	\$1,612	A2
Sheckell	Steven F.	SFS	Partner	1/12/2008	Review S-1 document and related pro formas	2.4	\$620	\$1,488	A2
Asher	Kevin F.	KFA	Partner	1/14/2008	Review of the accounting consultation memo related to discontinued operations	1.1	\$820	\$902	A2
Boehm	Michael J.	MJB	Manager	1/14/2008	Discontinued Operations - Preparation of summary memorandum describing audit procedures and conclusions related to disc ops in Q4.	0.6	\$400	\$240	A2
Kelly	Ann J.	AJK	Senior Manager	1/14/2008	Consultation with J. Simpson, N. Miller and A. Ranney regarding impact of credit crisis on Delphi's 2007 financial statements	0.6	\$520	\$312	A2
Krabill	Aaron J.	AJK	Senior Manager	1/14/2008	Discussion of pro-forma comments and edits with B. Schafer.	1.2	\$520	\$624	A2
Krabill	Aaron J.	AJK	Senior Manager	1/14/2008	Review of the latest version of the S-1 pro-forma's and related research.	2.8	\$520	\$1,456	A2
Sheckell	Steven F.	SFS	Partner	1/14/2008	Review discontinued operations for 2006 and 9 months 2007	2.4	\$620	\$1,488	A2
Sheckell	Steven F.	SFS	Partner	1/14/2008	Preparation for and attendance at Audit Committee meeting related to S-1.	1.1	\$620	\$682	A2
Sheckell	Steven F.	SFS	Partner	1/14/2008	Review S-1 document and related pro formas	2.2	\$620	\$1,364	A2
Smith	Carolyn E.	CES	Staff	1/14/2008	DO Tax Memo: Prepare test procedures.	1.1	\$240	\$264	A2
Asher	Kevin F.	KFA	Partner	1/15/2008	Review of the Form 8-K discontinued operations disclosures	2.4	\$820	\$1,968	A2
Boehm	Michael J.	MJB	Manager	1/15/2008	Discontinued Operations - Discussion with M. Jones regarding tax implications of purchase price allocation for Steering.	0.5	\$400	\$200	A2
Boehm	Michael J.	MJB	Manager	1/15/2008	Discontinued Operations- Discussion with C. Whiteman and E. Clauson regarding Interiors CISCO codes and appropriateness of DO allocations.	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/15/2008	Discontinued Operations - Tie out of support related to audit adjustments and revised discontinued operations models.	2.6	\$400	\$1,040	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/15/2008	Discontinued Operations - Preparation of summary memorandum describing audit procedures and conclusions related to disc ops in Q4.	2.8	\$400	\$1,120	A2
Jones	Mathew S.	MSJ	Executive Director	1/15/2008	Discuss Disc Ops impairment entry with T. Tamer and E&Y Audit.	0.8	\$570	\$456	A2
Jones	Mathew S.	MSJ	Executive Director	1/15/2008	Review and revise Disc Ops review memo.	1.2	\$570	\$684	A2
Kelly	Ann J.	AJK	Senior Manager	1/15/2008	Consultation with J. Simpson, N. Miller and A. Ranney regarding impact of credit crisis on Delphi's 2007 financial statements	0.9	\$520	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	1/15/2008	Review of the latest version of the S-1 pro-forma's and related research.	4.9	\$520	\$2,548	A2
Ranney	Amber C.	ACR	Senior	1/15/2008	BPO Transition-Review our team's memo on the testing performed at GenPact related to AR, AP and Contract Admin.	0.3	\$320	\$96	A2
Ranney	Amber C.	ACR	Senior	1/15/2008	Discontinued Operations-Summarizing the buydown and attrition liabilities related to Steering & Interiors for 2007 and 2006.	1.4	\$320	\$448	A2
Ranney	Amber C.	ACR	Senior	1/15/2008	Call with J. Simpson, N. Miller and A. Kelly to consult on the impact of the credit crisis to the pension assets.	0.8	\$320	\$256	A2
Sheckell	Steven F.	SFS	Partner	1/15/2008	Review discontinued operations for 2006 and 9 months 2007	2.6	\$620	\$1,612	A2
Sheckell	Steven F.	SFS	Partner	1/15/2008	Preparation for and attendance at Audit Committee meeting related to S-1	1.5	\$620	\$930	A2
Sheckell	Steven F.	SFS	Partner	1/15/2008	Review S-1 document and related pro formas	1.1	\$620	\$682	A2
Simpson	Jamie	JS	Senior Manager	1/15/2008	Consultation with A. Kelly regarding impact of credit crisis on Delphi's 2007 financial statements.	1.1	\$520	\$572	A2
Asher	Kevin F.	KFA	Partner	1/16/2008	Review of the Form 8-K discontinued operations disclosures	1.2	\$820	\$984	A2
Asher	Kevin F.	KFA	Partner	1/16/2008	Review of S-1 pro-forma adjustments and related disclosures	2.3	\$820	\$1,886	A2
Boehm	Michael J.	MJB	Manager	1/16/2008	Discontinued Operations- Discussions with C. Whiteman and E. Clauson regarding Interiors CISCO codes and appropriateness of DO allocations.	0.4	\$400	\$160	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/16/2008	Discontinued Operations - Met with J. Simpson and S. Sheckell to discuss allocation of curtailment gains/losses into discontinued operations models.	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/16/2008	Discontinued Operations - Met with M. Sandelich and E Clauson to discuss the audit adjustments related to pension and OPEB.	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/16/2008	Discussed discontinued operations summary memorandum with S. Sheckell and made edits based on comments provided.	0.9	\$400	\$360	A2
Boehm	Michael J.	MJB	Manager	1/16/2008	Discontinued Operations - Tie out of support related to audit adjustments and revised discontinued operations models.	2.4	\$400	\$960	A2
Boehm	Michael J.	MJB	Manager	1/16/2008	Preparation of consent and rep letter related to S-1 registration Amendment No. 2.	0.8	\$400	\$320	A2
Fitzpatrick	Michael J.	MJF	Partner	1/16/2008	Review of the latest version of the S-1.	2.1	\$880	\$1,848	A2
Fitzpatrick	Michael J.	MJF	Partner	1/16/2008	Review of the S-1 proforma statements and DO presentation.	1.9	\$880	\$1,672	A2
Krabbill	Aaron J.	AJK	Senior Manager	1/16/2008	Review of the latest version of the S-1 pro-forma's and related research.	3.4	\$520	\$1,768	A2
Ranney	Amber C.	ACR	Senior	1/16/2008	Discontinued Operations-Summarizing the buydown and attrition liabilities related to Steering & Interiors for 2007 and 2006.	0.4	\$320	\$128	A2
Sheckell	Steven F.	SFS	Partner	1/16/2008	Review discontinued operations for 2006 and 9 months 2007	1.8	\$620	\$1,116	A2
Sheckell	Steven F.	SFS	Partner	1/16/2008	Review S-1 document and related pro formas	2.1	\$620	\$1,302	A2
Simpson	Jamie	JS	Senior Manager	1/16/2008	Review of accounts receivable walkthrough documentation for GenPact processes.	0.8	\$520	\$416	A2
Simpson	Jamie	JS	Senior Manager	1/16/2008	Discussions with M. Boehm regarding discontinued operation statement adjustments.	0.8	\$520	\$416	A2
Tosto	Cathy I.	CIT	Partner	1/16/2008	Discuss status of disc ops with T. Tamer.	0.2	\$620	\$124	A2
Tosto	Cathy I.	CIT	Partner	1/16/2008	Follow-up with T. Tamer related to disc ops	0.3	\$620	\$186	A2
Tosto	Cathy I.	CIT	Partner	1/16/2008	Discuss DO with M. Jones and review draft memo accordingly.	1.6	\$620	\$992	A2
Tosto	Cathy I.	CIT	Partner	1/16/2008	Discuss issues complicating our review of the tax basis balance sheet	0.8	\$620	\$496	A2
Asher	Kevin F.	KFA	Partner	1/17/2008	Review of the accounting consultation memo related to discontinued operations	1.7	\$820	\$1,394	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	1/17/2008	Prepare and attend Audit Committee meeting related to the discontinued operations.	2.1	\$820	\$1,722	A2
Asher	Kevin F.	KFA	Partner	1/17/2008	Prepare for and attend Audit Committee meeting related to the S-1.	2.1	\$820	\$1,722	A2
Boehm	Michael J.	MJB	Manager	1/17/2008	Met with M. Jones and C. Smith to tie out tax workpapers into latest DO bridges.	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/17/2008	Met with M. Sandelich and E. Clauson to discuss DO audit adjustments and related workpapers.	0.6	\$400	\$240	A2
Boehm	Michael J.	MJB	Manager	1/17/2008	Review of DO adjustments and revised bridges.	1.7	\$400	\$680	A2
Henning	Jeffrey M.	JMH	Partner	1/17/2008	Review of Audit procedures relative to DO presentation and proforma financial statements	1.1	\$620	\$682	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2008	Discussion with M. Jones regarding discontinued operations tax allocation.	1.2	\$520	\$624	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2008	Discussion of pro-forma comments and edits with B. Schafer.	1.8	\$520	\$936	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2008	Review of the latest version of the S-1 pro-forma's and related research.	3.8	\$520	\$1,976	A2
Sheckell	Steven F.	SFS	Partner	1/17/2008	Review discontinued operations for 2006 and 9 months 2007	3.4	\$620	\$2,108	A2
Sheckell	Steven F.	SFS	Partner	1/17/2008	Preparation for and attendance at Audit Committee meeting related to S-1	2.6	\$620	\$1,612	A2
Simpson	Jamie	JS	Senior Manager	1/17/2008	Discussion with M. Boehm regarding discontinued operation adjustments related to pension/OPEB.	0.4	\$520	\$208	A2
Simpson	Jamie	JS	Senior Manager	1/17/2008	Preparation of consultation memo on pension/OPEB accounting.	1.4	\$520	\$728	A2
Asher	Kevin F.	KFA	Partner	1/18/2008	Review of the accounting consultation memo related to the pension and OPEB curtailments	1.7	\$820	\$1,394	A2
Boehm	Michael J.	MJB	Manager	1/18/2008	Discussion with S. Sheckell regarding discontinued operations presentation and consultation memorandum.	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/18/2008	Review of proforma footnote disclosures for subsequent event presentation of discontinued operations.	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/18/2008	Review of DO adjustments and revised bridges.	2.6	\$400	\$1,040	A2
Boehm	Michael J.	MJB	Manager	1/18/2008	Preparation of rep letter to D&T for S-1 filing.	0.4	\$400	\$160	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Manager	1/18/2008	Non U.S. - conference call with T. Tamer, L. Fisher, Delphi Mexico, and M. Jones re: walkthrough of Mexico flat tax calculation and deferred tax impact.	0.8	\$380	\$304	A2
Jones	Mathew S.	MSJ	Executive Director	1/18/2008	Conference call with T. Tamer, O. Mata and J. Hegelmann to discuss Mexico flat tax computations	0.8	\$570	\$456	A2
Jones	Mathew S.	MSJ	Executive Director	1/18/2008	Meet with T. Tamer and J. Hegelmann to review and discuss Mexican flat tax computations	1.3	\$570	\$741	A2
Krabill	Aaron J.	AJK	Senior Manager	1/18/2008	Review of the latest version of the S-1 pro-forma's and related research.	3.7	\$520	\$1,924	A2
Sheckell	Steven F.	SFS	Partner	1/18/2008	Review discontinued operations for 2006 and 9 months 2007	1.1	\$620	\$682	A2
Silicani	Bradley A.	BAS	Staff	1/18/2008	Discontinued Operations accounting research per M. Boehm.	1.5	\$150	\$225	A2
Simpson	Jamie	JS	Senior Manager	1/18/2008	Preparation of consultation memo regarding pension/OPEB curtailments.	0.7	\$520	\$364	A2
Simpson	Jamie	JS	Senior Manager	1/18/2008	Discussion with B. Schafer regarding Q4 accounting memos on pension/OPEB and GM IP license.	0.9	\$520	\$468	A2
Smith	Carolyn E.	CES	Staff	1/18/2008	DO - Steering & Interiors: Create schedule with PBT and adjustments to tie with tax workpapers.	1.4	\$240	\$336	A2
Smith	Carolyn E.	CES	Staff	1/18/2008	DO - Steering & Interiors: Met with M. Boehm to discuss discrepancies in tax workpapers and audit bridge.	0.4	\$240	\$96	A2
Smith	Carolyn E.	CES	Staff	1/18/2008	DO - Steering: Create workpaper to tie tax workpapers to audit PBT.	1.1	\$240	\$264	A2
Smith	Carolyn E.	CES	Staff	1/18/2008	DO - Interiors: Create workpaper to tie tax workpapers to audit PBT.	1.2	\$240	\$288	A2
Asher	Kevin F.	KFA	Partner	1/19/2008	Review of requirements for the five year selected information table and related pro-formas	2.7	\$820	\$2,214	A2
Boehm	Michael J.	MJB	Manager	1/19/2008	Discontinued Operations - Review of Interiors Attrition charge supporting documentation.	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/19/2008	Discontinued Operations - Met with R. Reimink to discuss audit adjustment related to 2006 Interiors Attrition charge.	0.6	\$400	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/19/2008	Creation of support copy for DO 8-K.	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/19/2008	Answered questions of K. Kosuda regarding S-1 support copy preparation.	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/19/2008	Discussions with K. Kosuda and A. Krabill regarding completion of S-1 Annex A support copy.	0.6	\$400	\$240	A2
Horner	Kevin John	KJH	Senior	1/19/2008	S-1: worked on tie out of draft 14 of the S-1 pro forma financial statements.	3.1	\$270	\$837	A2
Jones	Mathew S.	MSJ	Executive Director	1/19/2008	Research FAS 109.40 for T. Tamer and discuss with E&Y Audit Partners	1.0	\$570	\$570	A2
Kosuda	Kimberly	KK	Intern	1/19/2008	Corporate- Tied out Annex for S-1	5.6	\$110	\$616	A2
Krabill	Aaron J.	AJK	Senior Manager	1/19/2008	Discussion regarding the tie-out of the Annex to be filed with the S-1.	0.7	\$520	\$364	A2
Krabill	Aaron J.	AJK	Senior Manager	1/19/2008	Review of the latest version of the S-1 Amendment #2.	0.8	\$520	\$416	A2
Krabill	Aaron J.	AJK	Senior Manager	1/19/2008	Review of the latest version of the S-1 proforma's.	4.5	\$520	\$2,340	A2
Sheckell	Steven F.	SFS	Partner	1/19/2008	Review debt and equity related sections of S-1	1.4	\$620	\$868	A2
Sheckell	Steven F.	SFS	Partner	1/19/2008	Research S-1 filing requirements for pro forma information	3.4	\$620	\$2,108	A2
Asher	Kevin F.	KFA	Partner	1/21/2008	Review of the updated Form S-1 registration statement	5.2	\$820	\$4,264	A2
Aytes	Eric J.	EJA	Intern	1/21/2008	Tying out of annex for S-1	6.3	\$110	\$693	A2
Boehm	Michael J.	MJB	Manager	1/21/2008	Discussion with M. Sandelich regarding 2006 Interiors audit adjustment.	0.3	\$400	\$120	A2
Boehm	Michael J.	MJB	Manager	1/21/2008	Discontinued Operations - Discussed revised models with M. Jones and C. Smith.	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/21/2008	Prepared consultation memorandum related to discontinued operations and discussed with S. Sheckell.	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/21/2008	Creation of support copy for DO 8-K.	1.2	\$400	\$480	A2
Boehm	Michael J.	MJB	Manager	1/21/2008	Discussion with K. Horner and A. Krabill regarding ope items in S-1 Proforma tie out.	0.6	\$400	\$240	A2
Boehm	Michael J.	MJB	Manager	1/21/2008	Accumulation of audit file information (RAS, Checklist, consent, etc.) for Independent Partner Review of S-1 Amendment #2.	1.3	\$400	\$520	A2
Boehm	Michael J.	MJB	Manager	1/21/2008	Communication to M. Kearns and E. Marold regarding internal audit review related to S-1 registration post-report review procedures.	0.3	\$400	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/21/2008	Answered questions of K. Kosuda regarding S-1 support copy preparation.	0.4	\$400	\$160	A2
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Coordinate meeting with T. Grosselin, M. Jones and D. Kelley re: Mexico flat tax discussion.	0.3	\$380	\$114	A2
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Non-U.S. - conference call with E&Y tax team and T. Grosselin re: Mexico flat tax.	1.2	\$380	\$456	A2
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Non-U.S. - coordinate a conference call with E&Y and Delphi tax teams re: Mexico flat tax.	0.3	\$380	\$114	A2
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Non-U.S. - prep for conference call on Mexico flat tax	0.3	\$380	\$114	A2
Horner	Kevin John	KJH	Senior	1/21/2008	S-1: meeting with M. Boehm and A. Krabill to discuss questions and open items from the tie out of the S-1 financial statements.	0.4	\$270	\$108	A2
Horner	Kevin John	KJH	Senior	1/21/2008	S-1: reviewed draft 14 of the S-1 Proforma financial statements for tie out to adjustments support.	3.7	\$270	\$999	A2
Horner	Kevin John	KJH	Senior	1/21/2008	S-1: worked on tie out of Delphi's supporting documentation for fresh start and reorganization adjustments for the S-1 Pro Forma financial statements.	3.9	\$270	\$1,053	A2
Jones	Mathew S.	MSJ	Executive Director	1/21/2008	Meet with C. Smith to discuss and review changes to DC pre-tax income for 2007 & 2006	0.4	\$570	\$228	A2
Jones	Mathew S.	MSJ	Executive Director	1/21/2008	Conference call with T. Grosselin, D. Kelley and J. Hegelmann to discuss the effect of the Mexican Tax Reform on Delphi's Mexican deferred taxes.	1.1	\$570	\$627	A2
Kosuda	Kimberly	KK	Intern	1/21/2008	Corporate- Tied out Annex for S-1	8.6	\$110	\$946	A2
Krabill	Aaron J.	AJK	Senior Manager	1/21/2008	Discussion regarding the tie-out of the Annex to be filed with the S-1.	0.4	\$520	\$208	A2
Krabill	Aaron J.	AJK	Senior Manager	1/21/2008	Review of the S-1 pro-forma support working papers.	2.1	\$520	\$1,092	A2
Krabill	Aaron J.	AJK	Senior Manager	1/21/2008	Review of the latest version of the S-1 Amendment #2.	2.9	\$520	\$1,508	A2
Krabill	Aaron J.	AJK	Senior Manager	1/21/2008	Review of the latest version of the S-1 proforma's.	3.7	\$520	\$1,924	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/21/2008	Completion of independence review of the S-1 filing.	2.1	\$400	\$840	A2
Sheckell	Steven F.	SFS	Partner	1/21/2008	Review debt and equity related sections of S-1	1.8	\$620	\$1,116	A2
Smith	Carolyn E.	CES	Staff	1/21/2008	D.O. - Met w/ M. Boehm to tie out quarterly tax calculation to audited financials.	0.3	\$240	\$72	A2
Smith	Carolyn E.	CES	Staff	1/21/2008	D.O. - Met w/ M. Jones and M. Boehm tie out quarterly tax calculation to audited financials.	0.3	\$240	\$72	A2
Smith	Carolyn E.	CES	Staff	1/21/2008	D.O. - Amended schedule to reflect year end numbers, disregarding quarters.	1.2	\$240	\$288	A2
Abell Jr	Charles C.	CCA	Partner	1/22/2008	Intraperiod allocation rules under apr. 140 exception	0.6	\$880	\$528	A2
Asher	Kevin F.	KFA	Partner	1/22/2008	Review of the updated Form S-1 registration statement	1.1	\$820	\$902	A2
Conat	Arthur L.	ALC	Executive Director	1/22/2008	Pension and OPEB discount rate review	0.6	\$570	\$342	A2
Fitzpatrick	Michael J.	MJF	Partner	1/22/2008	Review of the latest version of the S-1.	4.8	\$880	\$4,224	A2
Fitzpatrick	Michael J.	MJF	Partner	1/22/2008	Meeting with A. Krabill to discuss comments on the latest version of the S-1 and proforma's for the S-1.	1.2	\$880	\$1,056	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/22/2008	Powertrain - Review of audit work on incremental property, plant and equipment and tooling auditing scop related to depreciation expense and manual account reconciliations	5.7	\$540	\$3,078	A2
Hegelmann	Julie Ann	JAH	Manager	1/22/2008	Non-U.S. - Conference call with Delphi Income Tax Accounting Team and E&Y Tax Team re: Mexico Flat Tax Issues	1.6	\$380	\$608	A2
Jones	Mathew S.	MSJ	Executive Director	1/22/2008	Conference call with Delphi Tax, T. Grosselin, D. Kelle; and J. Hegelmann to discuss impact of Mexican Tax Reform on specific deferred tax items.	1.4	\$570	\$798	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2008	Meeting with M. Fitzpatrick to discuss comments on the latest version of the S-1 and proforma's for the S-1.	1.2	\$520	\$624	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2008	Review of the latest version of the S-1 proforma's.	1.8	\$520	\$936	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2008	Review of the S-1 pro-forma support workpapers.	1.9	\$520	\$988	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/22/2008	Review of the latest version of the S-1 Amendment #2.	2.6	\$520	\$1,352	A2
Obert	Carl	CO	Executive Director	1/22/2008	Call with D. Kelley regarding intraperiod allocation and paragraph 140 exception	1.1	\$570	\$627	A2
Sheckell	Steven F.	SFS	Partner	1/22/2008	Review pension and OPEB information	1.4	\$620	\$868	A2
Sheckell	Steven F.	SFS	Partner	1/22/2008	Research S-1 filing requirements for pro forma information	1.1	\$620	\$682	A2
Sheckell	Steven F.	SFS	Partner	1/22/2008	Review debt and equity related sections of S-1	1.6	\$620	\$992	A2
Simpson	Jamie	JS	Senior Manager	1/22/2008	Review of MTC lease accounting for Mexico.	1.3	\$520	\$676	A2
Simpson	Jamie	JS	Senior Manager	1/22/2008	Review of discount rates bond model used for pension valuations related to use of non-high quality bond.	2.1	\$520	\$1,092	A2
Tosto	Cathy I.	CIT	Partner	1/22/2008	Review steering transaction documents and discuss with J. Campbell accordingly.	0.3	\$620	\$186	A2
Boehm	Michael J.	MJB	Manager	1/23/2008	Discontinued Operations - Revisions to D.O. support workpapers due to audit adjustments and revised bridges.	2.3	\$400	\$920	A2
Campbell	James P.	JPC	Staff	1/23/2008	Review purchase agreement, bankruptcy details, and bidding procedures to determine purchase price allocations and other effects of the proposed disposition.	2.3	\$240	\$552	A2
Craig	Tashawna N.	TNC	Staff	1/23/2008	Powertrain -Met w/ M. Kearns to discuss status of YE testing of Fixed Assets and Tooling	2.8	\$240	\$672	A2
Jones	Mathew S.	MSJ	Executive Director	1/23/2008	Review revised Disc Ops memo from client and supporting workpapers for 2006 & 2007.	1.6	\$570	\$912	A2
Jones	Mathew S.	MSJ	Executive Director	1/23/2008	Meet with T. Tamer to discuss comments and questions on revised Disc Ops memo and supporting schedules and discuss draft adjustments to Mexican deferred tax taxes for Mexican tax reform.	3.3	\$570	\$1,881	A2
Kearns	Matthew R.	MRK	Manager	1/23/2008	Powertrain - Reviewing TARS accounting memo including PBR and Hyundai	1.9	\$380	\$722	A2
Kearns	Matthew R.	MRK	Manager	1/23/2008	Powertrain - Meeting with G. Halleck to assist company with documentation of fixed asset account rec and depreciation expense rec	0.9	\$380	\$342	A2
Obert	Carl	CO	Executive Director	1/23/2008	Call with D. Kelley regarding intraperiod allocation and paragraph 140 exception	0.8	\$570	\$456	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/23/2008	Research S-1 filing requirements for pro forma information	1.1	\$620	\$682	A2
Simpson	Jamie	JS	Senior Manager	1/23/2008	Discussion with A. Ranney regarding Q4 curtailments for pension.	0.6	\$520	\$312	A2
Simpson	Jamie	JS	Senior Manager	1/23/2008	Review of OPEB curtailment memo for Q4.	1.2	\$520	\$624	A2
Tosto	Cathy I.	CIT	Partner	1/23/2008	Review disc ops memo and provide comments accordingly.	1.1	\$620	\$682	A2
Tosto	Cathy I.	CIT	Partner	1/23/2008	Review Steering transaction documents and discuss with J. Campbell.	0.3	\$620	\$186	A2
Abell Jr	Charles C.	CCA	Partner	1/24/2008	Intraperiod allocation rules under apr. 140 exception	0.4	\$880	\$352	A2
Boehm	Michael J.	MJB	Manager	1/24/2008	Research of FAS 144 FRD related to loss allocation to working capital accounts.	0.6	\$400	\$240	A2
Boehm	Michael J.	MJB	Manager	1/24/2008	Discussed Steering impairment loss allocation with A. Krabill, J. Henning and K. Asher.	1.2	\$400	\$480	A2
Campbell	James P.	JPC	Staff	1/24/2008	Review purchase agreement, bankruptcy details, and bidding procedures to determine purchase price allocations and other effects of the proposed disposition.	2.8	\$240	\$672	A2
Obert	Carl	CO	Executive Director	1/24/2008	Call with D. Kelley regarding intraperiod allocation and paragraph 140 exception	0.6	\$570	\$342	A2
Simpson	Jamie	JS	Senior Manager	1/24/2008	Discussion with S. Sheckell regarding discount rate revised analysis.	0.4	\$520	\$208	A2
Boehm	Michael J.	MJB	Manager	1/25/2008	Discontinued Operations - Met with M. Sandelich and M. Hatzfeld to discuss allocation of loss on sale of Steering business to working capital.	0.9	\$400	\$360	A2
Boehm	Michael J.	MJB	Manager	1/25/2008	Met with S. Sheckell to discuss loss on sale allocation for 10-K disclosure	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/25/2008	Met with S. Sheckell, A. Brazier and M. Sandelich to discuss discontinued operations disclosure considerations.	0.8	\$400	\$320	A2
Campbell	James P.	JPC	Staff	1/25/2008	Review purchase agreement, bankruptcy details, and bidding procedures to determine purchase price allocations and other effects of the proposed disposition.	3.4	\$240	\$816	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2008	Powertrain - Review of technical accounting memorandum related to Hyundai warranty claim	2.4	\$540	\$1,296	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2008	Powertrain - Review of technical accounting memorandum related to PBR Investment.	1.1	\$540	\$594	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2008	Packard - Review of technical accounting memorandum related to Tarazona, Spain restructuring	2.4	\$540	\$1,296	A2
Jones	Mathew S.	MSJ	Executive Director	1/25/2008	Review revised Disc Ops workpapers received from T. Tamer	0.6	\$570	\$342	A2
Kearns	Matthew R.	MRK	Manager	1/25/2008	Powertrain - Meeting with G. Halleck to assist company with documentation of fixed asset account rec and depreciation expense rec	1.2	\$380	\$456	A2
Smith	Carolyn E.	CES	Staff	1/25/2008	D.O.: Compared existing workpapers to new version provided by client.	1.7	\$240	\$408	A2
<b>A2 Corporate Project Total:</b>						<b>502.3</b>		<b>\$229,735</b>	
<b>Financial Remediation</b>									
Ciungu	Roxana M.	RMC	Staff	1/2/2008	AP CAAT (IMAS) - Imported accounts payable data into ACL and reconciled it to general ledger.	0.7	\$240	\$168	A2
Ciungu	Roxana M.	RMC	Staff	1/2/2008	AP CAAT (IMAS) - Tested ACL scripts developed for accounts payable.	1.6	\$240	\$384	A2
Ciungu	Roxana M.	RMC	Staff	1/2/2008	AP CAAT (IMAS) - developed scripts to be used in the analysis of accounts payable.	3.6	\$240	\$864	A2
Nicol	Jeremy M.	JMN	Staff	1/2/2008	Thermal-Discussed Lockport inventory resolution with M. Rothmund.	0.4	\$240	\$96	A2
Horner	Kevin John	KJH	Senior	1/3/2008	E&S Audit - Prepared fixed asset testing memo in consideration of prior-year material weakness	0.9	\$270	\$243	A2
Simpson	Jamie	JS	Senior Manager	1/3/2008	Discussion with M. Rothmund and J. Nicol regarding Thermal test count issue.	0.8	\$520	\$416	A2
Nicol	Jeremy M.	JMN	Staff	1/4/2008	Thermal-Performed Lockport ACL tie out.	1.2	\$240	\$288	A2
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Analyzed PRP Attrition payments by associating individual election forms to ensure they were eligible for such a program.	0.2	\$150	\$30	A2
Pochmara	Rose Christine	RCP	Staff	1/4/2008	Cleared review notes and open items for the attrition reserve workpapers/worksteps in GAMx.	0.8	\$150	\$120	A2
Rasmussen	Kyle M.	KMR	Staff	1/4/2008	Tying out test counts for Mexico plants and creating a test count master for Packard	1.8	\$150	\$270	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	1/7/2008	AP CAAT (IMAS) - Revised scripts for Dacor data	2.1	\$240	\$504	A2
Ciungu	Roxana M.	RMC	Staff	1/7/2008	AP CAAT (IMAS) - Reviewed and formatted results for Dacor portion	0.7	\$240	\$168	A2
Ciungu	Roxana M.	RMC	Staff	1/7/2008	AP CAAT (IMAS) - Met with E. Marold to discuss initial CAAT results.	1.2	\$240	\$288	A2
Pikos	Matthew C.	MCP	Senior	1/7/2008	Due to the material weakness surrounding the inventory system at the Packard division, additional procedures need to be completed to gain comfort of the inventory balance. This represents time spent reviewing the year-end physical inventory observation.	3.4	\$300	\$1,020	A2
Pochmara	Rose Christine	RCP	Staff	1/7/2008	Updated the participant data testing procedures memo with J. Simpson's review notes.	1.8	\$150	\$270	A2
Ciungu	Roxana M.	RMC	Staff	1/8/2008	AP CAAT (IMAS) - Reviewed and formatted results for SAP portion	1.9	\$240	\$456	A2
Ciungu	Roxana M.	RMC	Staff	1/8/2008	AP CAAT (IMAS) - Met with E. Marold to discuss initial CAAT results.	2.2	\$240	\$528	A2
Ciungu	Roxana M.	RMC	Staff	1/8/2008	AP CAAT (IMAS) - Developed SAP scripts to analyze the accounts payable data	3.9	\$240	\$936	A2
Pikos	Matthew C.	MCP	Senior	1/8/2008	Due to the material weakness surrounding the inventory system at the Packard division, additional procedures need to be completed to gain comfort of the inventory balance. This represents time spent reviewing the year-end physical inventory observation	1.1	\$300	\$330	A2
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Updated the participant data testing procedures memo with J. Simpson's review notes.	0.4	\$150	\$60	A2
Ciungu	Roxana M.	RMC	Staff	1/9/2008	AP CAAT (IMAS) - Reviewed and formatted results for SAP portion	0.4	\$240	\$96	A2
Ciungu	Roxana M.	RMC	Staff	1/9/2008	AP CAAT (IMAS) - Reviewed and formatted results for Dacor portion	0.6	\$240	\$144	A2
Ciungu	Roxana M.	RMC	Staff	1/9/2008	AP CAAT (IMAS) - Revised scripts for Dacor data	0.7	\$240	\$168	A2
Ciungu	Roxana M.	RMC	Staff	1/9/2008	AP CAAT (IMAS) - Communicate results for review by S. Pacella.	1.7	\$240	\$408	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	1/9/2008	Thermal - Formatted 290 report to analyze inventory.	0.7	\$240	\$168	A2
Henning	Jeffrey M.	JMH	Partner	1/9/2008	Review Packard inventory MW audit plan with PPD	0.6	\$620	\$372	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2008	Review and edits to the E&S tooling control deficiency testing memo.	1.4	\$520	\$728	A2
Marold	Erick W.	EWM	Senior	1/9/2008	Updated memo related to E&S' remediation of their 200 material weakness associated to special tools.	2.7	\$320	\$864	A2
Miller	Nicholas S.	NSM	Manager	1/9/2008	Meeting with K. St. Romain, M. Fawcett and G. Irish to discuss deficiency aggregation and material weakness memos.	0.8	\$400	\$320	A2
Pikos	Matthew C.	MCP	Senior	1/9/2008	Due to the material weakness surrounding the inventory system at the Packard division, additional procedures need to be completed to gain comfort of the inventory balance. This represents time spent reviewing the physical inventory observation document	3.6	\$300	\$1,080	A2
Ciungu	Roxana M.	RMC	Staff	1/10/2008	AP CAAT (IMAS) - Met with E. Marold and M. Boehm to discuss procedures performed for AP CAAT.	1.1	\$240	\$264	A2
Ciungu	Roxana M.	RMC	Staff	1/10/2008	AP CAAT (IMAS) - Met with E. Marold to verify plant codes associated to trial balances.	1.2	\$240	\$288	A2
Krabill	Aaron J.	AJK	Senior Manager	1/10/2008	Review and edits to the E&S tooling control deficiency testing memo.	1.1	\$520	\$572	A2
Marold	Erick W.	EWM	Senior	1/10/2008	Developed substantive audit procedures related to the AI deficiencies identified during the year.	2.8	\$320	\$896	A2
Marold	Erick W.	EWM	Senior	1/10/2008	Met with M. Fawcett to discuss the status of the controls aggregation and material weakness remediation.	0.9	\$320	\$288	A2
Pikos	Matthew C.	MCP	Senior	1/10/2008	Due to the material weakness surrounding the inventory system at the Packard division, additional procedures need to be completed to gain comfort of the inventory balance. This represents time spent reviewing the year-end physical inventory observation	1.2	\$300	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/10/2008	Due to the material weakness surrounding the inventory system at the Packard division, additional procedures need to be completed to gain comfort of the inventory balance. This represents time spent reviewing the physical inventory observation document	2.1	\$300	\$630	A2
Henning	Jeffrey M.	JMH	Partner	1/11/2008	Review Packard inventory MW audit plan with PPD	0.4	\$620	\$248	A2
Marold	Erick W.	EWM	Senior	1/11/2008	Financial Remediation - Met with members of the SAP competency center to understand how the system records adjustments to accounts payable as a result of changes in the foreign exchange rate.	0.9	\$320	\$288	A2
Pikos	Matthew C.	MCP	Senior	1/11/2008	Due to the material weakness surrounding the inventory system at the Packard division, additional procedures need to be completed to gain comfort of the inventory balance. This represents time spent preparing additional inventory analytical procedures	2.9	\$300	\$870	A2
Henning	Jeffrey M.	JMH	Partner	1/12/2008	Packard - Review control assessments relative to inventory control environment	3.9	\$620	\$2,418	A2
Marold	Erick W.	EWM	Senior	1/12/2008	Financial Remediation - Met with J. Simpson to discuss her revisions to our draft memo addressing our audit response to the identified accounts payable issues.	1.4	\$320	\$448	A2
Marold	Erick W.	EWM	Senior	1/12/2008	Revised material weakness memo related to E&S tooling remediation based on comments from A. Krabill.	2.3	\$320	\$736	A2
Jin	Lei	LJ	Staff	1/14/2008	E&S - Fixed Assets - Prepared a detailed fixed asset rollforward in response to the material weakness identified in the prior-year.	2.3	\$150	\$345	A2
Marold	Erick W.	EWM	Senior	1/14/2008	Met with M. Fawcett and K. St. Romain regarding the status of the material weakness remediation memos.	2.3	\$320	\$736	A2
Miller	Nicholas S.	NSM	Manager	1/14/2008	Review of company prepared memos assessing the status of the material weakness remediation plans.	2.0	\$400	\$800	A2
Pacella	Shannon M.	SMP	Manager	1/14/2008	Review data analytics workprogram for testing duplicate payments.	0.7	\$420	\$294	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/14/2008	Due to the material weakness in inventory at the Packard division, additional procedures need to be completed to obtain comfort with the balance. This represents time spent completing a walkthrough of the newly implemented perpetual inventory system.	1.4	\$300	\$420	A2
Pikos	Matthew C.	MCP	Senior	1/14/2008	Due to the material weakness in inventory at the Packard division, additional procedures need to be completed to obtain comfort with the balance. This represents time spent completing control testing of the newly implemented perpetual inventory system.	1.9	\$300	\$570	A2
Ranney	Amber C.	ACR	Senior	1/14/2008	Reviewing the Company's revised draft of the Demographic Data Material Weakness Memo.	0.8	\$320	\$256	A2
Rasmussen	Kyle M.	KMR	Staff	1/14/2008	Price Testing for SAP and Legacy for Packard	1.8	\$150	\$270	A2
Rasmussen	Kyle M.	KMR	Staff	1/14/2008	Tying test counts to the ZAPI reports for Plant 11 Packard Division	4.2	\$150	\$630	A2
Simpson	Jamie	JS	Senior Manager	1/14/2008	Review of Delphi's material weakness memo for demographic data.	0.9	\$520	\$468	A2
Tanner	Andrew J.	AJT	Senior Manager	1/14/2008	Development of Disbursements Analytics Plan	0.7	\$520	\$364	A2
Aytes	Eric J.	EJA	Intern	1/15/2008	Due to the material weakness in inventory at the Packard division, a new perpetual inventory system was implemented. Therefore, additional audit procedures must be performed to gain comfort with this new system. This represents time spent agreeing our add	2.4	\$110	\$264	A2
Horner	Kevin John	KJH	Senior	1/15/2008	E&S - Meeting with L. Jin to discuss additions to planned year-end substantive audit procedures related to fixed assets as a result of the prior-year material weakness.	1.2	\$270	\$324	A2
Jin	Lei	LJ	Staff	1/15/2008	E&S -- Fixed Assets - Performed additional year-end audit procedures related to the CWIP account balance as a result of the prior-year material weakness.	1.6	\$150	\$240	A2
Jin	Lei	LJ	Staff	1/15/2008	E&S - Fixed Assets - Additional year-end fixed asset additions testing performed as a result of the prior-year material weakness.	1.2	\$150	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Jin	Lei	LJ	Staff	1/15/2008	E&S - Meeting with K. Horner to discuss additions to planned year-end substantive audit procedures related to fixed assets as a result of the prior-year material weakness.	1.3	\$150	\$195	A2
Kosuda	Kimberly	KK	Intern	1/15/2008	Financial Remediation - Searched the quantities of items ordered in Accounts Payable. These were found in SAP and Dacor.	5.8	\$110	\$638	A2
Marold	Erick W.	EWM	Senior	1/15/2008	Financial Remediation - Met with M. Bentley to discuss the audit approach related to their planned AP disbursement testing at the Mexico Tech Center.	1.3	\$320	\$416	A2
Marold	Erick W.	EWM	Senior	1/15/2008	Financial Remediation - Met with members of Delphi's internal audit to discuss procedures to detect AP errors in light of identified issues.	1.4	\$320	\$448	A2
Miller	Nicholas S.	NSM	Manager	1/15/2008	Review of the material weakness remediation memos prepared by the corporate SOX team.	3.1	\$400	\$1,240	A2
Pacella	Shannon M.	SMP	Manager	1/15/2008	Meeting with T. McClellan, D. Bayles, J. Henning, S. Sheckell and A. Tanner to discuss data analytics procedures re: duplicate payments.	0.7	\$420	\$294	A2
Pacella	Shannon M.	SMP	Manager	1/15/2008	Review AP CAAT	0.9	\$420	\$378	A2
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Price Testing for SAP and Legacy for Packard	0.4	\$150	\$60	A2
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Tying test counts to ZAPI Documents for SAP Plant 81 for Packard division	1.2	\$150	\$180	A2
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Tying test counts to ZAPI documents for SAP Plant 22 for Packard division	1.7	\$150	\$255	A2
Rasmussen	Kyle M.	KMR	Staff	1/15/2008	Tying test counts to the ZAPI reports for Plant 11 Packard Division	4.1	\$150	\$615	A2
Sheckell	Steven F.	SFS	Partner	1/15/2008	Review cash disbursements deficiencies and related audit plan	0.9	\$620	\$558	A2
Tanner	Andrew J.	AJT	Senior Manager	1/15/2008	Development of Disbursements Analytics Plan	0.8	\$520	\$416	A2
Tanner	Andrew J.	AJT	Senior Manager	1/15/2008	Meeting with J. Henning, S. Sheckell, S. Pacella, D. Bayles, and T. McClellan to discuss Disbursement Analytics plan	1.1	\$520	\$572	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aytes	Eric J.	EJA	<b>Intern</b>	1/16/2008	Due to the material weakness in inventory at the Packard division, a new perpetual inventory system was implemented. Therefore, additional audit procedures must be performed to gain comfort with this new system. This represents time spent agreeing our add	1.7	\$110	\$187	A2
Aytes	Eric J.	EJA	<b>Intern</b>	1/16/2008	Due to the material weakness in inventory at the Packard division, a new perpetual inventory system was implemented. Therefore, additional audit procedures must be performed to gain comfort with this new system. This represents time spent agreeing our add	2.3	\$110	\$253	A2
Aytes	Eric J.	EJA	<b>Intern</b>	1/16/2008	Due to the material weakness in inventory at the Packard division, a new perpetual inventory system was implemented. Therefore, additional audit procedures must be performed to gain comfort with this new system. This represents time spent agreeing our add	6.3	\$110	\$693	A2
Ciungu	Roxana M.	RMC	<b>Staff</b>	1/16/2008	Performed data analysis on ZAPI, 279 and 280 reports for Thermal division.	0.6	\$240	\$144	A2
Jin	Lei	LJ	<b>Staff</b>	1/16/2008	E&S - Fixed Assets - Additional year-end procedures performed related to the CWIP material in-transit as a result of the prior-year fixed asset material weakness.	1.4	\$150	\$210	A2
Marold	Erick W.	EWM	<b>Senior</b>	1/16/2008	E & S - Prepared a fixed asset rollforward for Q4 activity.	2.1	\$320	\$672	A2
Marold	Erick W.	EWM	<b>Senior</b>	1/16/2008	Financial Remediation - Reviewed unusual entries to accounts payable to determine appropriateness based on quantity and unit price.	2.1	\$320	\$672	A2
Marold	Erick W.	EWM	<b>Senior</b>	1/16/2008	Financial Remediation - Drafted a memo summarizing our planned audit response to disbursement issues identified during the year.	3.1	\$320	\$992	A2
Pacella	Shannon M.	SMP	<b>Manager</b>	1/16/2008	Meeting with M. Bentley and E. Marold to discuss audit program for performing data analytics on duplicate payments	0.7	\$420	\$294	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/16/2008	Due to the material weakness in inventory at the Packard division, additional procedures need to be completed to obtain comfort with the balance. This represents time spent meeting with T Cooney to discuss the inventory adjustment process for plants with	1.1	\$300	\$330	A2
Pikos	Matthew C.	MCP	Senior	1/16/2008	Due to the material weakness in inventory at the Packard division, additional procedures need to be completed to obtain comfort with the balance. This represents time spent meeting with J. Yuhasz to discuss our requests in order to test.	1.3	\$300	\$390	A2
Rasmussen	Kyle M.	KMR	Staff	1/16/2008	Tying test counts to ZAPI Documents for SAP Plant 81 for Packard division	1.9	\$150	\$285	A2
Rasmussen	Kyle M.	KMR	Staff	1/16/2008	Tying test counts to the ZAPI documents for SAP Plant 97 at Packard division	3.9	\$150	\$585	A2
Rasmussen	Kyle M.	KMR	Staff	1/16/2008	Analysis of the errors and reporting these errors relating to test count tie out for SAP plants 11, 97 and 81 for Packard division	1.4	\$150	\$210	A2
Rasmussen	Kyle M.	KMR	Staff	1/16/2008	Inquiry of J. Hegelmann and Tazon for issues relating to the tie out of SAP plants 22 and 81 for Packard division	1.8	\$150	\$270	A2
Aytes	Eric J.	EJA	Intern	1/17/2008	Due to the material weakness in inventory at the Packard division, a new perpetual inventory system was implemented. Therefore, additional audit procedures must be performed to gain comfort with this new system. This represents time spent agreeing our add	1.1	\$110	\$121	A2
Henning	Jeffrey M.	JMH	Partner	1/17/2008	Review of material weakness 10-K disclosures	1.6	\$620	\$992	A2
Miller	Nicholas S.	NSM	Manager	1/17/2008	Packard: Review of SAP inventory walkthrough and controls testing. This was in addition to the Legacy system work, given the two inventory environments for the year.	1.8	\$400	\$720	A2
Rasmussen	Kyle M.	KMR	Staff	1/17/2008	Packard - Testing the cycle count inventory procedures for Mexico East and Mexico west plants	3.4	\$150	\$510	A2
Rasmussen	Kyle M.	KMR	Staff	1/17/2008	Price Testing for SAP and Legacy for Packard	0.8	\$150	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/17/2008	Discussion with E. Marold regarding AP procedures as a result of overpayments.	0.6	\$520	\$312	A2
Simpson	Jamie	JS	Senior Manager	1/17/2008	Review of memo summarizing our planned audit procedures as a result of AP overpayments.	1.4	\$520	\$728	A2
Ciungu	Roxana M.	RMC	Staff	1/18/2008	Performed data analysis on ZAPI, 279 and 280 reports for Thermal division.	1.3	\$240	\$312	A2
Henning	Jeffrey M.	JMH	Partner	1/18/2008	Review of material weakness 10-K disclosures	0.7	\$620	\$434	A2
Marold	Erick W.	EWM	Senior	1/18/2008	Financial Remediation - Met with members of the AP conversion team to identify ways to obtain year-to-date disbursement data.	1.6	\$320	\$512	A2
Miller	Nicholas S.	NSM	Manager	1/18/2008	Review of the wording of the Packard inventory material weakness remediation for the 10-K.	0.9	\$400	\$360	A2
Miller	Nicholas S.	NSM	Manager	1/18/2008	Packard - Call with C. Zerull, J. Riedy and M. Hatzfeld to discuss the audit status to date.	0.6	\$400	\$240	A2
Pikos	Matthew C.	MCP	Senior	1/18/2008	Packard - Attending a status update meeting with the client (C. Zerull, N. Miller, and M. Hatzfeld).	1.3	\$300	\$390	A2
Rasmussen	Kyle M.	KMR	Staff	1/18/2008	Packard - Testing the cycle count inventory procedures for Mexico East and Mexico west plants	0.9	\$150	\$135	A2
Rasmussen	Kyle M.	KMR	Staff	1/18/2008	Price Testing for SAP and Legacy for Packard	0.6	\$150	\$90	A2
Sheckell	Steven F.	SFS	Partner	1/18/2008	Review cash disbursements deficiencies and related audit plan	1.2	\$620	\$744	A2
Simpson	Jamie	JS	Senior Manager	1/18/2008	Review of accounts payable memo summarizing audit impact of overpayments made to vendors.	1.1	\$520	\$572	A2
Ciungu	Roxana M.	RMC	Staff	1/19/2008	Performed data analysis on the 279, 280 and ZAPI report for Thermal division.	2.1	\$240	\$504	A2
Henning	Jeffrey M.	JMH	Partner	1/19/2008	Review and comment on Delphi Item 8 and 9a disclosure	1.1	\$620	\$682	A2
Henning	Jeffrey M.	JMH	Partner	1/19/2008	Packard - Review of risk assessment documentation relative to the Inventory Material weakness and related audit strategy	0.9	\$620	\$558	A2
Miller	Nicholas S.	NSM	Manager	1/19/2008	Meeting with J. Henning to discuss Packard inventory documentation, as well as Material Weakness remediation wording for the 10-K.	1.1	\$400	\$440	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/19/2008	Review of the tooling testing completed by management, and consideration of what that means for our audit approach to address the material weakness.	2.3	\$400	\$920	A2
Nicol	Jeremy M.	JMN	Staff	1/19/2008	Thermal-Met with R. Ciungu to discuss Lockport inventory reports.	1.7	\$240	\$408	A2
Pikos	Matthew C.	MCP	Senior	1/19/2008	Due to the material weakness in inventory at the Packard division, the division implemented a new perpetual inventory system. This represents time spent helping K Rasmussen and E Aytes perform procedures over this new inventory system.	3.7	\$300	\$1,110	A2
Simpson	Jamie	JS	Senior Manager	1/19/2008	Review of material weakness memo on demographic data.	0.8	\$520	\$416	A2
Marold	Erick W.	EWM	Senior	1/21/2008	E&S Audit - Detail reviewed additional audit procedure performed for Q4 fixed asset activity as a result of the prior-year material weakness.	3.7	\$320	\$1,184	A2
Marold	Erick W.	EWM	Senior	1/21/2008	Review of workpapers prepared to document the AP Remediation procedures.	1.9	\$320	\$608	A2
Pikos	Matthew C.	MCP	Senior	1/21/2008	Due to the material weakness in inventory at the Packard division, a perpetual inventory system was implemented. This is time spent meeting with T. Cooney and J. Yuhas to discuss our open requests to test.	1.6	\$300	\$480	A2
Rasmussen	Kyle M.	KMR	Staff	1/21/2008	Packard - SAP and legacy Inventory Price Testing	0.8	\$150	\$120	A2
Marold	Erick W.	EWM	Senior	1/22/2008	Review of workpapers prepared to document the AP Remediation procedures.	1.1	\$320	\$352	A2
Nicol	Jeremy M.	JMN	Staff	1/22/2008	Thermal - Interior-Wrote Lockport inventory memo addendum.	0.5	\$240	\$120	A2
Nicol	Jeremy M.	JMN	Staff	1/22/2008	Thermal-Discussion with R. Ciungu regarding Lockport inventory ACL data.	0.7	\$240	\$168	A2
Ranney	Amber C.	ACR	Senior	1/22/2008	Meeting with J. Simpson and R. Smithson to discuss revisions to the Company's Demographic Data material weakness remediation memo.	0.7	\$320	\$224	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	1/22/2008	Packard - SAP tie out of API for Plant 81 with new 279 report as previous gross error did not correctly tie	0.6	\$150	\$90	A2
Rasmussen	Kyle M.	KMR	Staff	1/22/2008	Packard - SAP Tie outs for Plant 11 with new 279 report as the gross error previously didn't work	1.1	\$150	\$165	A2
Rasmussen	Kyle M.	KMR	Staff	1/22/2008	Packard - SAP and legacy Inventory Price Testing	1.7	\$150	\$255	A2
Simpson	Jamie	JS	Senior Manager	1/22/2008	Meeting with R. Smithson and A. Ranney regarding comments on demographic data material weakness remediation memo.	0.8	\$520	\$416	A2
Simpson	Jamie	JS	Senior Manager	1/22/2008	Review of ITGC consultation memo.	0.6	\$520	\$312	A2
Asher	Kevin F.	KFA	Partner	1/23/2008	Review of Packard Material Weakness remediation plan	1.8	\$820	\$1,476	A2
Aytes	Eric J.	EJA	Intern	1/23/2008	Due to the material weakness in inventory at the Packard division, a new perpetual inventory system was implemented. Therefore, additional audit procedures must be performed to gain comfort with this new system. This represents time spent agreeing our add	0.6	\$110	\$66	A2
Aytes	Eric J.	EJA	Intern	1/23/2008	Due to the material weakness in inventory at the Packard division, a new perpetual inventory system was implemented. Therefore, additional audit procedures must be performed to gain comfort with this new system. This represents time spent agreeing our add	1.1	\$110	\$121	A2
Ciungu	Roxana M.	RMC	Staff	1/23/2008	Performed data analysis on the 279, 280 and ZAPI report for Thermal division.	0.9	\$240	\$216	A2
Marold	Erick W.	EWM	Senior	1/23/2008	Review of workpapers prepared to document the AP Remediation procedures.	2.0	\$320	\$640	A2
Nicol	Jeremy M.	JMN	Staff	1/23/2008	Thermal-Performed thermal fixed asset testing.	2.7	\$240	\$648	A2
Rasmussen	Kyle M.	KMR	Staff	1/23/2008	Packard - SAP tie out of API for Plant 81 with new 279 report as previous gross error did not correctly tie	0.4	\$150	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	1/23/2008	Tying out plant 87 SAP API for Packard division	0.8	\$150	\$120	A2
Rasmussen	Kyle M.	KMR	Staff	1/23/2008	Tying out test counts for plant 98 of Packard SAP inventory	0.9	\$150	\$135	A2
Rasmussen	Kyle M.	KMR	Staff	1/23/2008	Tying out test counts for Plant 97 for SAP inventory at Packard division	1.1	\$150	\$165	A2
Aytes	Eric J.	EJA	Intern	1/24/2008	Due to the material weakness in inventory at the Packard division, a new perpetual inventory system was implemented. Therefore, additional audit procedures must be performed to gain comfort with this new system. This represents time spent agreeing our add	1.1	\$110	\$121	A2
Miller	Nicholas S.	NSM	Manager	1/24/2008	Review of Packard inventory workpapers addressing material weaknesses.	2.1	\$400	\$840	A2
Rasmussen	Kyle M.	KMR	Staff	1/24/2008	Cycle count procedures for Mexico east plant on SAP for Packard division	0.8	\$150	\$120	A2
Rasmussen	Kyle M.	KMR	Staff	1/24/2008	Packard - SAP and legacy Inventory Price Testing	2.4	\$150	\$360	A2
Marold	Erick W.	EWM	Senior	1/25/2008	Review of workpapers prepared to document the AP Remediation procedures.	1.9	\$320	\$608	A2
Miller	Nicholas S.	NSM	Manager	1/25/2008	Meeting with R. Ciungu to discuss CAAT procedures necessary for the Packard inventory audit.	0.3	\$400	\$120	A2
Miller	Nicholas S.	NSM	Manager	1/25/2008	Coordination of meeting with J. Riedy to discuss Packard inventory audit status.	0.2	\$400	\$80	A2
Miller	Nicholas S.	NSM	Manager	1/25/2008	Call with A. Hier and M. Pikos to discuss Packard inventory rollforward procedures.	0.3	\$400	\$120	A2
Nicol	Jeremy M.	JMN	Staff	1/25/2008	Thermal-Performed tooling substantive testing. We had originally received a file that contained both 2006 & 2007 data, which we audited believing it was entirely 2007 activity. Since we had selected 2006 samples, we had to select new samples and test.	2.7	\$240	\$648	A2
Pikos	Matthew C.	MCP	Senior	1/25/2008	Due to the material weakness in inventory at the Packard division, a perpetual inventory system was implemented. This is time spent meeting with T. Cooney and J. Yuhas: to discuss our open requests to test.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Staff	1/25/2008	Cycle count procedures for Mexico east plant on SAP for Packard division	0.6	\$150	\$90	A2
Simpson	Jamie	JS	Senior Manager	1/25/2008	Discussion with E. Marold and S. Pacella regarding AP CAAT year-end procedures as it relates to overpayments.	0.7	\$520	\$364	A2
<b>A2 Financial Remediation Project Total:</b>						<b>224.8</b>		<b>\$62,978</b>	
<b>Fresh Start Accounting</b>									
Artale	Sabrina A.	SAA	Senior Manager	12/31/2007	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	2.1	\$520	\$1,092	A2
Kaufman	Joanna R.	JRK	Staff	12/31/2007	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	1.0	\$240	\$240	A2
Artale	Sabrina A.	SAA	Senior Manager	1/2/2008	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	1.9	\$520	\$988	A2
Artale	Sabrina A.	SAA	Senior Manager	1/3/2008	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	3.0	\$520	\$1,560	A2
Boehm	Michael J.	MJB	Manager	1/3/2008	Conference call with A. Krabill to discuss fresh start accounting issues.	0.6	\$400	\$240	A2
Krabill	Aaron J.	AJK	Senior Manager	1/3/2008	Review of material for the meeting with KPMG valuation team to discuss the latest version of the fresh start valuation.	1.2	\$520	\$624	A2
Artale	Sabrina A.	SAA	Senior Manager	1/4/2008	Fresh start meeting to discuss valuation version 3 questions. Attendees J. Burns, M. Boehm, A. Krabill, K. Voigt, R. Morindini, C. Shroeder, T. Siebert, J. Loy and R. Musur.	3.3	\$520	\$1,716	A2
Artale	Sabrina A.	SAA	Senior Manager	1/4/2008	Internal follow-up discussion & review of the assumptions and methodologies of the valuation calculations.	0.6	\$520	\$312	A2
Boehm	Michael J.	MJB	Manager	1/4/2008	Fresh start meeting to discuss valuation version 3 questions. Attendees J. Burns, S. Artale, A. Krabill, K. Voigt, R. Morindini, C. Shroeder, T. Siebert, J. Loy and R. Musur.	3.3	\$400	\$1,320	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Burns JR	John E.	JEB	Senior Manager	1/4/2008	Purpose of meeting was to discuss Ernst & Young questions related to the Version 3 Fresh Start valuation. Participants included A. Krabill, M. Boehm, S. Artale and J. Burns from Ernst & Young and R. Musur, K. Voigt, C. Schroeder, J. Loy, R. M	3.4	\$520	\$1,768	A2
Burns JR	John E.	JEB	Senior Manager	1/4/2008	Travel time to Troy, MI from Newark, NJ.	3.2	*\$260	\$832	A2
Burns JR	John E.	JEB	Senior Manager	1/4/2008	Travel time to Newark, NJ from Troy, MI.	3.4	*\$260	\$884	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2008	Meeting to discuss the latest version of the KPMG fresh start valuation and our review comments with the KPMG valuation team. Attending were S. Artale, M. Boehm, J. Burns, R. Musur, K. Voigt, C Schroeder, J. Loy, R Mordini and T Siebert.	3.4	\$520	\$1,768	A2
Boehm	Michael J.	MJB	Manager	1/7/2008	Fresh Start - Weekly fresh start update meeting with B. Murray and A. Krabill.	0.8	\$400	\$320	A2
Krabill	Aaron J.	AJK	Senior Manager	1/7/2008	Meeting with B. Murray and M. Boehm to discuss the results of the meeting with KPMG to discuss the results of the current fresh start valuation.	0.7	\$520	\$364	A2
Tosto	Cathy I.	CIT	Partner	1/7/2008	Discussion with T. Tamer on pro forma issues	0.9	\$620	\$558	A2
Tosto	Cathy I.	CIT	Partner	1/7/2008	Review FAS 109 literature dealing with the impact of fresh start accounting on recording/adjustment of valuation allowance	1.5	\$620	\$930	A2
Artale	Sabrina A.	SAA	Senior Manager	1/8/2008	Fresh start SAS review - valuation review of additional material provided by KPMG.	0.2	\$520	\$104	A2
Jones	Mathew S.	MSJ	Executive Director	1/8/2008	Meet with C. Tosto and T. Tamer on tax effects of proforma emergence adjustments	1.1	\$570	\$627	A2
Krabill	Aaron J.	AJK	Senior Manager	1/8/2008	Review of the latest version of the KPMG fresh start valuation.	2.2	\$520	\$1,144	A2
Tosto	Cathy I.	CIT	Partner	1/8/2008	Discuss 382 model with T. Tamer and S. Gale.	0.3	\$620	\$186	A2
Tosto	Cathy I.	CIT	Partner	1/8/2008	Review email related to new 382 model and review changes to model.	0.4	\$620	\$248	A2
Tosto	Cathy I.	CIT	Partner	1/8/2008	Review and discuss 382 model with R. Ward and M. Ericson	1.4	\$620	\$868	A2
Tosto	Cathy I.	CIT	Partner	1/8/2008	Pro forma discussion with S. Sheckell	0.6	\$620	\$372	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/8/2008	Meeting with T. Tamer to review draft pro forma statements and discuss tax analysis to be made	1.1	\$620	\$682	A2
Tosto	Cathy I.	CIT	Partner	1/8/2008	Review pro forma financial statements and underlying assumptions	1.4	\$620	\$868	A2
Tosto	Cathy I.	CIT	Partner	1/8/2008	Meeting with T. Tamer related to proforma and 382 model	2.1	\$620	\$1,302	A2
Artale	Sabrina A.	SAA	Senior Manager	1/9/2008	Fresh start SAS review - valuation review of additional material provided by KPMG.	0.4	\$520	\$208	A2
Tosto	Cathy I.	CIT	Partner	1/9/2008	Discussion with R. ward and M. Ericson around stock valuation impact to model	0.7	\$620	\$434	A2
Tosto	Cathy I.	CIT	Partner	1/9/2008	Conference call related to model to support pro forma f/s.	1.9	\$620	\$1,178	A2
Tosto	Cathy I.	CIT	Partner	1/9/2008	Discuss pro forma issues with S. Sheckell	0.4	\$620	\$248	A2
Tosto	Cathy I.	CIT	Partner	1/9/2008	Confirm balance sheet date and assumptions for pro forma with S. Sheckell and discuss with R. Ward and M Ericson accordingly.	0.6	\$620	\$372	A2
Tosto	Cathy I.	CIT	Partner	1/9/2008	Proforma - discussion with S. Sheckell and J. Whitson related to int'l restructuring.	0.4	\$620	\$248	A2
Tosto	Cathy I.	CIT	Partner	1/9/2008	Proforma - Follow-up discussion with R. Ward regarding discussion with S. Sheckell and J. Whitson related to int'l restructuring.	0.2	\$620	\$124	A2
Jones	Mathew S.	MSJ	Executive Director	1/10/2008	Review section 382 model and discuss comments with C Tosto and R. Ward.	2.6	\$570	\$1,482	A2
Jones	Mathew S.	MSJ	Executive Director	1/10/2008	Meet with T. Tamer and C. Tosto to discuss section 382 model and proforma tax adjustments	2.4	\$570	\$1,368	A2
Kelley	Daniel F.	DFK	Partner	1/10/2008	Review of conclusions reached in regards to the pro forma tax issues.	3.0	\$620	\$1,860	A2
Krabill	Aaron J.	AJK	Senior Manager	1/10/2008	Review of the latest version of the KPMG fresh start valuation.	2.8	\$520	\$1,456	A2
Tosto	Cathy I.	CIT	Partner	1/10/2008	Review tax attribute models	2.4	\$620	\$1,488	A2
Tosto	Cathy I.	CIT	Partner	1/10/2008	Follow-up with R. Ward on pro forma model	0.2	\$620	\$124	A2
Tosto	Cathy I.	CIT	Partner	1/10/2008	Discussion with D. Kelley around pro forma adjustments	0.3	\$620	\$186	A2
Tosto	Cathy I.	CIT	Partner	1/10/2008	Review draft six of pro forma financial statements	0.3	\$620	\$186	A2
Tosto	Cathy I.	CIT	Partner	1/10/2008	Discussion with S. Gale related to pro forma model.	0.4	\$620	\$248	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	1/10/2008	Review int'l restructuring plan submission in connect with impact on pro forma financial statements	0.4	\$620	\$248	A2
Tosto	Cathy I.	CIT	Partner	1/10/2008	Meeting with J. Williams and T. Tamer related to pro forma statements	0.9	\$620	\$558	A2
Tosto	Cathy I.	CIT	Partner	1/10/2008	Meeting with T. Tamer to discuss pro forma adjustment.	2.8	\$620	\$1,736	A2
Tosto	Cathy I.	CIT	Partner	1/10/2008	Discussions with R. Ward related to pro forma adjustment to the model and review various iterations of the model.	2.9	\$620	\$1,798	A2
Artale	Sabrina A.	SAA	Senior Manager	1/11/2008	Fresh start SAS review - valuation review of additional material provided by KPMG.	1.9	\$520	\$988	A2
Boehm	Michael J.	MJB	Manager	1/11/2008	Met with A.Krabill and B. Murray to discuss fixed asset adjustments and related depreciation.	0.6	\$400	\$240	A2
Boehm	Michael J.	MJB	Manager	1/11/2008	Developed fresh start valuation audit plan with A. Krabill.	0.6	\$400	\$240	A2
Jones	Mathew S.	MSJ	Executive Director	1/11/2008	Review P&L and balance sheet proforma adjustments and discuss with S. Skell, L. Fisher and C. Tosto.	2.2	\$570	\$1,254	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2008	Discussion with M. Boehm regarding our audit approach over the fresh start valuation.	0.8	\$520	\$416	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2008	Meeting with B. Murray and M. Boehm to discuss the useful lives to be used upon emergence from bankruptcy.	0.9	\$520	\$468	A2
Tosto	Cathy I.	CIT	Partner	1/11/2008	Follow-up with T. Tamer on pro forma	0.4	\$620	\$248	A2
Tosto	Cathy I.	CIT	Partner	1/11/2008	Review and discuss pro forma workpapers and version 9 of S-1	2.7	\$620	\$1,674	A2
Tosto	Cathy I.	CIT	Partner	1/11/2008	Discuss proforma with S. Sheckell	0.2	\$620	\$124	A2
Tosto	Cathy I.	CIT	Partner	1/11/2008	Discuss pro forma with D. Kelley and follow-up on model accordingly.	0.4	\$620	\$248	A2
Jones	Mathew S.	MSJ	Executive Director	1/14/2008	Meet with D. Kelley to discuss S-1 proforma, related deferred tax computations, and bankruptcy tax model.	0.8	\$570	\$456	A2
Jones	Mathew S.	MSJ	Executive Director	1/15/2008	Review revised proforma support documents and discuss with C. Smith for preparation of file support.	0.6	\$570	\$342	A2
Krabill	Aaron J.	AJK	Senior Manager	1/15/2008	Research related to fresh start accounting matters.	1.1	\$520	\$572	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	1/15/2008	Proforma: Create workpaper files.	0.6	\$240	\$144	A2
Smith	Carolyn E.	CES	Staff	1/15/2008	Proforma: Met w/ T. Tamer & M. Jones regarding status of proforma and related workpapers.	0.6	\$240	\$144	A2
Smith	Carolyn E.	CES	Staff	1/15/2008	Proforma: Met w/ M. Jones to discuss the PBC workpapers.	0.7	\$240	\$168	A2
Smith	Carolyn E.	CES	Staff	1/15/2008	Proforma: Tied out proforma B/S and P&L for 12/31/2006 & 9/30/2007 to related workpapers.	1.7	\$240	\$408	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2008	Review and research related to the spit of work for our review of the fresh start valuation.	1.2	\$520	\$624	A2
Artale	Sabrina A.	SAA	Senior Manager	1/17/2008	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	2.1	\$520	\$1,092	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2008	Research related to fresh start accounting matters.	0.8	\$520	\$416	A2
Artale	Sabrina A.	SAA	Senior Manager	1/18/2008	Time spent assessing the reasonableness of assumptions and data used in the fresh start valuation.	1.9	\$520	\$988	A2
Krabill	Aaron J.	AJK	Senior Manager	1/18/2008	Review and research related to the spit of work for our review of the fresh start valuation.	0.8	\$520	\$416	A2
Artale	Sabrina A.	SAA	Senior Manager	1/21/2008	Continuing review of KPMG materials & source documents - drafting of memo.	1.1	\$520	\$572	A2
Artale	Sabrina A.	SAA	Senior Manager	1/22/2008	Continuing review of KPMG materials & source documents - drafting of memo.	1.1	\$520	\$572	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Fresh Start - Conference call with A. Krabill and J. Hendy.	0.4	\$400	\$160	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2008	Conference call with J. Hendy and M. Boehm to discuss the timing of our review of the fixed asset fresh start valuation.	0.8	\$520	\$416	A2
Artale	Sabrina A.	SAA	Senior Manager	1/24/2008	Status call with J. Burns and A. Krabill regarding valuation timing and process.	1.4	\$520	\$728	A2
Burns JR	John E.	JEB	Senior Manager	1/24/2008	Status call with S. Artale and A. Krabill regarding valuation timing and process.	1.0	\$520	\$520	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2008	Review of the fresh start valuation audit requirements and split of work between the audit team and valuation team.	1.8	\$520	\$936	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2008	Review of the latest version of the KPMG fresh start valuation.	2.4	\$520	\$1,248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Artale	Sabrina A.	SAA	Senior Manager	1/25/2008	Conference call with A. Krabill, J. Burns and M. Boehm regarding status of valuation fresh start procedures.	0.6	\$520	\$312	A2
Boehm	Michael J.	MJB	Manager	1/25/2008	Conference call with A. Krabill, J. Burns and S. Artale regarding status of valuation fresh start procedures.	0.4	\$400	\$160	A2
Krabill	Aaron J.	AJK	Senior Manager	1/25/2008	Conference call with J. Burns, S. Artale and M. Boehm to discuss the status of the valuation teams review of the fresh start valuation.	0.7	\$520	\$364	A2
Krabill	Aaron J.	AJK	Senior Manager	1/25/2008	Review of the latest version of the KPMG fresh start valuation.	1.2	\$520	\$624	A2
<b>A2 Fresh Start Accounting Project Total:</b>						<b>107.6</b>		<b>\$55,749</b>	
<b>Furukawa</b>									
Miller	Nicholas S.	NSM	Manager	1/21/2008	Update of procedures completed to date to discuss with M. Schuppe.	2.1	\$400	\$840	A2
<b>A2 Furukawa Project Total:</b>						<b>2.1</b>		<b>\$840</b>	
<b>Interiors</b>									
Rothmund	Mario Valentin	MVR	Senior	1/3/2008	Prepared Finished Goods Analysis	2.4	\$300	\$720	A2
Rothmund	Mario Valentin	MVR	Senior	1/3/2008	Performed inventory turns analysis	2.7	\$300	\$810	A2
Rothmund	Mario Valentin	MVR	Senior	1/3/2008	Performed gross margin analysis	2.9	\$300	\$870	A2
Rothmund	Mario Valentin	MVR	Senior	1/4/2008	Prepared Finished Goods Analysis	0.6	\$300	\$180	A2
Gerber	Katherine A.	KAA	Senior	1/14/2008	Interiors - Review client request listing with B. Kolb.	0.2	\$320	\$64	A2
Gerber	Katherine A.	KAA	Senior	1/14/2008	Interiors - Perform detail review of interim inventory reserves	3.8	\$320	\$1,216	A2
Kosuda	Kimberly	KK	Intern	1/14/2008	Interior- Prepared year end balance sheet fluctuations analytics	4.8	\$110	\$528	A2
Rothmund	Mario Valentin	MVR	Senior	1/14/2008	Performed year-end gross margin analysis	2.1	\$300	\$630	A2
Gerber	Katherine A.	KAA	Senior	1/15/2008	Interiors - Perform detail review of interim inventory reserves	2.3	\$320	\$736	A2
Gerber	Katherine A.	KAA	Senior	1/15/2008	Interiors - Review year-end cash testing.	0.1	\$320	\$32	A2
Rothmund	Mario Valentin	MVR	Senior	1/15/2008	Performed inventory variance analysis	2.1	\$300	\$630	A2
Rothmund	Mario Valentin	MVR	Senior	1/16/2008	Updated the PBC list and sent the list to the D. Greenbury accordingly.	0.8	\$300	\$240	A2
Rothmund	Mario Valentin	MVR	Senior	1/16/2008	Performed review of productive and non productive inventory reserve	2.4	\$300	\$720	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kosuda	Kimberly	KK	Intern	1/17/2008	Interior- Prepared year end investment reconciliation	2.4	\$110	\$264	A2
Nicol	Jeremy M.	JMN	Staff	1/17/2008	Interior-Performed receivables substantive procedures.	3.4	\$240	\$816	A2
Nicol	Jeremy M.	JMN	Staff	1/17/2008	Interior-Performed reserves substantive procedures.	3.6	\$240	\$864	A2
Rothmund	Mario Valentin	MVR	Senior	1/17/2008	Attended discussion with B. Kolb to discuss AR Rollforward and payroll analytics	2.1	\$300	\$630	A2
Rothmund	Mario Valentin	MVR	Senior	1/17/2008	Performed review of productive inventory reserve	2.6	\$300	\$780	A2
Gerber	Katherine A.	KAA	Senior	1/18/2008	Interiors - Prepare memo for year-end warranty reserve testing.	0.3	\$320	\$96	A2
Gerber	Katherine A.	KAA	Senior	1/18/2008	Interiors - Update year-end client request listing.	0.3	\$320	\$96	A2
Kosuda	Kimberly	KK	Intern	1/18/2008	Interior- Prepared year end investment reconciliation	0.8	\$110	\$88	A2
Nicol	Jeremy M.	JMN	Staff	1/18/2008	Interior-Met with B. Kolb regarding LCM analysis.	1.4	\$240	\$336	A2
Nicol	Jeremy M.	JMN	Staff	1/18/2008	Interior-Performed reserves procedures.	3.6	\$240	\$864	A2
Rothmund	Mario Valentin	MVR	Senior	1/18/2008	Attended meeting with C. Anahid to discuss inventory turns and gross margin fluctuations.	1.8	\$300	\$540	A2
Rothmund	Mario Valentin	MVR	Senior	1/18/2008	Attended a meeting to discuss the status of the PBC list. Attendees of the meeting were C. Anahid and Mrs. Farnum.	2.2	\$300	\$660	A2
Ciungu	Roxana M.	RMC	Staff	1/19/2008	NSJE (IMAS) - performed data analysis for Interiors division.	1.8	\$240	\$432	A2
Nicol	Jeremy M.	JMN	Staff	1/19/2008	Interior-Performed reserves substantive procedures.	1.8	\$240	\$432	A2
Rothmund	Mario Valentin	MVR	Senior	1/19/2008	Performed Interior Inventory Account reconciliation review	1.1	\$300	\$330	A2
Rothmund	Mario Valentin	MVR	Senior	1/19/2008	Performed inventory fluctuation analysis by account and by plant	2.6	\$300	\$780	A2
Rothmund	Mario Valentin	MVR	Senior	1/20/2008	Performed procedures related to the inventory rollforward	2.2	\$300	\$660	A2
Nicol	Jeremy M.	JMN	Staff	1/21/2008	Interior-Performed accrued liabilities substantive procedures.	1.1	\$240	\$264	A2
Nicol	Jeremy M.	JMN	Staff	1/21/2008	Interior-Performed payables substantive procedures.	3.4	\$240	\$816	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	1/21/2008	Performed procedures related to the inventory rollforward	3.7	\$300	\$1,110	A2
Simpson	Jamie	JS	Senior Manager	1/21/2008	Discussion with M. Rothmund regarding year-end Interior inventory workpapers.	0.8	\$520	\$416	A2
Simpson	Jamie	JS	Senior Manager	1/21/2008	Review of Interiors inventory finished goods analysis.	0.8	\$520	\$416	A2
Simpson	Jamie	JS	Senior Manager	1/21/2008	Detail review of Interiors year-end inventory workpapers.	1.2	\$520	\$624	A2
Nicol	Jeremy M.	JMN	Staff	1/22/2008	Interior-Performed investment substantive procedures.	2.2	\$240	\$528	A2
Rothmund	Mario Valentin	MVR	Senior	1/22/2008	Performed OCOGS year-end analysis	2.1	\$300	\$630	A2
Rothmund	Mario Valentin	MVR	Senior	1/22/2008	Performed procedures related to the inventory rollforward	3.4	\$300	\$1,020	A2
Gerber	Katherine A.	KAA	Senior	1/23/2008	Interiors - Detail review of year-end prepaid asset testing.	0.7	\$320	\$224	A2
Nicol	Jeremy M.	JMN	Staff	1/23/2008	Interior-Performed accounts payable testing.	2.6	\$240	\$624	A2
Rothmund	Mario Valentin	MVR	Senior	1/23/2008	Discussed questions related to the Interior inventory with C. Anahid (CMM inventory increase and inventory transfers between plants)	0.6	\$300	\$180	A2
Gerber	Katherine A.	KAA	Senior	1/24/2008	Interiors - Update year-end client assistance listing.	0.6	\$320	\$192	A2
Nicol	Jeremy M.	JMN	Staff	1/24/2008	Interior-Discussed year end audit with J. Simpson and M. Rothmund.	1.4	\$240	\$336	A2
Nicol	Jeremy M.	JMN	Staff	1/24/2008	Interior-Performed investment substantive procedures.	1.4	\$240	\$336	A2
Nicol	Jeremy M.	JMN	Staff	1/24/2008	Interior-Instructed K. Kosuda regarding year end substantive procedures.	1.7	\$240	\$408	A2
Rothmund	Mario Valentin	MVR	Senior	1/24/2008	Review of LCM reconciliations	0.4	\$300	\$120	A2
Rothmund	Mario Valentin	MVR	Senior	1/24/2008	Met with G. Anderson to discuss Interior Income Statement fluctuations.	2.1	\$300	\$630	A2
Rothmund	Mario Valentin	MVR	Senior	1/24/2008	Review of reserve workpapers	2.6	\$300	\$780	A2
Simpson	Jamie	JS	Senior Manager	1/24/2008	Review of year-end Interiors investment and prepaid workpapers.	0.8	\$520	\$416	A2
Simpson	Jamie	JS	Senior Manager	1/24/2008	Review of year-end inventory workpapers for Interiors.	1.1	\$520	\$572	A2
Nicol	Jeremy M.	JMN	Staff	1/25/2008	Interior-Met with J. Simpson, K. Gerber, and M. Rothmund regarding year-end audit status.	1.3	\$240	\$312	A2
<b>A2 Interiors Project Total:</b>						<b>97.2</b>		<b>\$26,998</b>	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>IT Remediation</b>									
Ciungu	Roxana M.	RMC	Staff	1/2/2008	Discussion with B. Monroe regarding the treasury substantive procedures performed.	0.8	\$240	\$192	A2
Ciungu	Roxana M.	RMC	Staff	1/9/2008	Discussion with S. Pacella regarding Steering issues.	1.2	\$240	\$288	A2
Ciungu	Roxana M.	RMC	Staff	1/9/2008	Review Steering remediation testing.	2.6	\$240	\$624	A2
Ciungu	Roxana M.	RMC	Staff	1/11/2008	Write up memos for substantive procedures performed for DGL and Packard program change process.	1.8	\$240	\$432	A2
Ciungu	Roxana M.	RMC	Staff	1/11/2008	Reviewed DGL substantive procedures for periodic review and administrator process.	2.1	\$240	\$504	A2
Ciungu	Roxana M.	RMC	Staff	1/12/2008	Reviewed substantive testing performed for Steering.	1.3	\$240	\$312	A2
Ciungu	Roxana M.	RMC	Staff	1/12/2008	Prepared memos for DGL, Steering and Packard program change substantive procedures performed.	3.8	\$240	\$912	A2
Ciungu	Roxana M.	RMC	Staff	1/14/2008	Review Steering remediation testing.	0.8	\$240	\$192	A2
Ciungu	Roxana M.	RMC	Staff	1/14/2008	Reviewed substantive procedures performed for SAP.	0.9	\$240	\$216	A2
Ciungu	Roxana M.	RMC	Staff	1/14/2008	Met with D. Huffman to discuss SAP substantive procedures.	1.4	\$240	\$336	A2
Ciungu	Roxana M.	RMC	Staff	1/14/2008	Reviewed substantive testing performed for Packard.	2.1	\$240	\$504	A2
Ciungu	Roxana M.	RMC	Staff	1/15/2008	Reviewed substantive testing performed for Steering.	0.5	\$240	\$120	A2
Ciungu	Roxana M.	RMC	Staff	1/15/2008	Review Steering remediation testing.	0.7	\$240	\$168	A2
Ciungu	Roxana M.	RMC	Staff	1/15/2008	Reviewed substantive testing performed for Packard.	0.9	\$240	\$216	A2
Ciungu	Roxana M.	RMC	Staff	1/15/2008	Discussed SAP issues with M. Zaveri and S. Pacella and closed them in the issue tracker.	1.8	\$240	\$432	A2
Ciungu	Roxana M.	RMC	Staff	1/15/2008	Meet with D. Steis, W. Garvey and D. Huffman to discuss SAP substantive procedures results.	2.3	\$240	\$552	A2
Huffman	Derek T.	DTH	Senior	1/15/2008	Review of IAS SAP substantive procedure work	1.1	\$320	\$352	A2
Huffman	Derek T.	DTH	Senior	1/15/2008	Meeting with B. Garvey, D. Steis and R. Ciungu to review IAS SAP substantive procedure work.	1.6	\$320	\$512	A2
Ciungu	Roxana M.	RMC	Staff	1/16/2008	Reviewed substantive procedures performed for SAP.	0.6	\$240	\$144	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	1/16/2008	Reviewed workpapers with K. Cash and S. Pacella.	2.6	\$240	\$624	A2
Ciungu	Roxana M.	RMC	Staff	1/17/2008	Reviewed substantive testing performed for Steering.	1.3	\$240	\$312	A2
Ciungu	Roxana M.	RMC	Staff	1/17/2008	Review HP administrators with access to operating system.	2.3	\$240	\$552	A2
Ciungu	Roxana M.	RMC	Staff	1/18/2008	Reviewed substantive procedures performed for SAP.	0.3	\$240	\$72	A2
Ciungu	Roxana M.	RMC	Staff	1/18/2008	Reviewed substantive testing performed for Steering.	0.8	\$240	\$192	A2
Pacella	Shannon M.	SMP	Manager	1/18/2008	Prepare IT Consultation Memo due to ineffective control environments.	3.5	\$420	\$1,470	A2
Ciungu	Roxana M.	RMC	Staff	1/21/2008	Updated consultation memo for SAP.	0.6	\$240	\$144	A2
Ciungu	Roxana M.	RMC	Staff	1/21/2008	Reviewed SAP substantive procedures performed by Internal Audit.	2.1	\$240	\$504	A2
Ciungu	Roxana M.	RMC	Staff	1/21/2008	Reviewed remediation testing for SAP.	2.2	\$240	\$528	A2
Huffman	Derek T.	DTH	Senior	1/21/2008	Review of SAP substantive procedures provided by internal audit	1.3	\$320	\$416	A2
Ciungu	Roxana M.	RMC	Staff	1/22/2008	Updated Steering walkthrough with status of deficiencies.	1.2	\$240	\$288	A2
Ciungu	Roxana M.	RMC	Staff	1/22/2008	Reviewed SAP substantive procedures performed by Internal Audit.	0.9	\$240	\$216	A2
Ciungu	Roxana M.	RMC	Staff	1/22/2008	Meeting with D. Steis to clarify remediation testing for SAP.	1.2	\$240	\$288	A2
Ciungu	Roxana M.	RMC	Staff	1/22/2008	Reviewed Steering substantive procedures for program change.	1.4	\$240	\$336	A2
Ciungu	Roxana M.	RMC	Staff	1/22/2008	Reviewed remediation testing for program change SAP.	1.8	\$240	\$432	A2
Pacella	Shannon M.	SMP	Manager	1/22/2008	Review Internal Audit's substantive testing for program change and security deficiencies noted.	0.6	\$420	\$252	A2
Ciungu	Roxana M.	RMC	Staff	1/23/2008	Reviewed DGL remediation testing for periodic review.	1.3	\$240	\$312	A2
Ciungu	Roxana M.	RMC	Staff	1/23/2008	Reviewed SAP remediation testing for PHR periodic review.	1.4	\$240	\$336	A2
Pacella	Shannon M.	SMP	Manager	1/23/2008	Review Internal Audit's substantive testing for program change and security deficiencies noted.	0.4	\$420	\$168	A2
Simpson	Jamie	JS	Senior Manager	1/23/2008	Review of ITGC consultation memo.	1.7	\$520	\$884	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	1/24/2008	Updated substantive procedures memo for SAP program change.	0.8	\$240	\$192	A2
Ciungu	Roxana M.	RMC	Staff	1/24/2008	Performed reperformance testing for SAP logical access.	2.3	\$240	\$552	A2
Pacella	Shannon M.	SMP	Manager	1/24/2008	Review Internal Audit's substantive testing for program change and security deficiencies noted.	0.6	\$420	\$252	A2
Ciungu	Roxana M.	RMC	Staff	1/25/2008	Updated Steering substantive procedure memo.	0.8	\$240	\$192	A2
Pacella	Shannon M.	SMP	Manager	1/25/2008	Review Internal Audit's substantive testing for program change and security deficiencies noted.	0.9	\$420	\$378	A2
<b>A2 IT Remediation Project Total:</b>						<b>62.6</b>		<b>\$16,900</b>	
<b>Saginaw 2007 Audit</b>									
Chamarro	Destiny D.	DDC	Senior	1/2/2008	Steering-Reviewed Excess and Obsolete Report testing.	0.9	\$270	\$243	A2
Chamarro	Destiny D.	DDC	Senior	1/2/2008	Steering-Reviewed miscellaneous workpapers among Inventory, Accounts Receivable and Accruals.	1.3	\$270	\$351	A2
Chamarro	Destiny D.	DDC	Senior	1/2/2008	Steering-Reviewed annual physical inventory workpapers.	1.9	\$270	\$513	A2
Chamarro	Destiny D.	DDC	Senior	1/2/2008	Steering-Located Steering's workpaper boxes as a result of new location move.	2.1	\$270	\$567	A2
Mackenzie	Andrew M.	AMM	Staff	1/2/2008	Steering Division-Preparing lead sheets and testing templates for year end.	0.7	\$150	\$105	A2
Boehm	Michael J.	MJB	Manager	1/3/2008	Review of Athens FAS 112 memo	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/3/2008	Discussion with D. Chamarro regarding Steering year-end audit approach and interim status	1.6	\$400	\$640	A2
Chamarro	Destiny D.	DDC	Senior	1/3/2008	Steering-Discussed Excess and Obsolete Report testing issues and review notes with A. Mackenzie.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/3/2008	Steering-Discussed gross margin analysis and sample selection with D. Huston.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/3/2008	Steering-Reviewed annual physical inventory workpapers.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/3/2008	Steering-Discussed Excess and Obsolete Report testing issues with M. Boehm.	0.6	\$270	\$162	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	1/3/2008	Steering-Reviewed year end lead sheets prepared by staff in preparation for year end audit.	0.6	\$270	\$162	A2
Chamarro	Destiny D.	DDC	Senior	1/3/2008	Steering-Reviewed miscellaneous workpapers among Inventory, Accounts Receivable and Accruals.	0.9	\$270	\$243	A2
Chamarro	Destiny D.	DDC	Senior	1/3/2008	Steering-Reviewed year end worksteps and delegated accounts to team members.	0.9	\$270	\$243	A2
Chamarro	Destiny D.	DDC	Senior	1/3/2008	Steering-Reviewed Excess and Obsolete Report testing.	3.1	\$270	\$837	A2
Henning	Jeffrey M.	JMH	Partner	1/3/2008	Saginaw - Review status of accounting memos re: Held for sale, year end timing.	0.6	\$620	\$372	A2
Mackenzie	Andrew M.	AMM	Staff	1/3/2008	Steering Division- Testing Excess and surplus inventory amounts. Both sheet to floor and floor to sheet.	0.3	\$150	\$45	A2
Chamarro	Destiny D.	DDC	Senior	1/4/2008	Steering-Discussed Excess and Obsolete Report testing issues with M. Boehm.	0.3	\$270	\$81	A2
Chamarro	Destiny D.	DDC	Senior	1/4/2008	Steering-Discussed gross margin analysis and sample selection with D. Huston.	0.6	\$270	\$162	A2
Chamarro	Destiny D.	DDC	Senior	1/4/2008	Steering-Reviewed workpapers for appropriate sign offs and completion.	0.6	\$270	\$162	A2
Chamarro	Destiny D.	DDC	Senior	1/4/2008	Steering-Discussed year end audit worksteps with A. Mackenzie.	0.7	\$270	\$189	A2
Chamarro	Destiny D.	DDC	Senior	1/4/2008	Steering-Developed Inventory Balance by Location analytic for year end audit.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/4/2008	Steering-Developed Inventory Reserve analytic for year end audit.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/4/2008	Steering-Reviewed Excess and Obsolete Report testing.	1.7	\$270	\$459	A2
Chamarro	Destiny D.	DDC	Senior	1/4/2008	Steering-Reviewed interim open worksteps in order to assess workstep completion status.	2.1	\$270	\$567	A2
Mackenzie	Andrew M.	AMM	Staff	1/4/2008	Steering Division-Preparing lead sheets and testing templates for year end.	1.2	\$150	\$180	A2
Mackenzie	Andrew M.	AMM	Staff	1/4/2008	Steering Division- Testing Excess and surplus inventory amounts. Both sheet to floor and floor to sheet.	1.6	\$150	\$240	A2
Boehm	Michael J.	MJB	Manager	1/5/2008	Review of PP&E API workpapers for Steering interim audit	1.2	\$400	\$480	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/5/2008	Review of Steering API workpaper documentation	1.6	\$400	\$640	A2
Boehm	Michael J.	MJB	Manager	1/5/2008	Review of WIP testing workpapers for Steering 2007 audit	1.7	\$400	\$680	A2
Boehm	Michael J.	MJB	Manager	1/5/2008	Review of Accrual workpapers for Steering interim audit	1.9	\$400	\$760	A2
Boehm	Michael J.	MJB	Manager	1/6/2008	Review of FAS 112 technical accounting memo for Athens	0.7	\$400	\$280	A2
Henning	Jeffrey M.	JMH	Partner	1/6/2008	Review initial draft of Saginaw division FAS 112 memo re: Athens closure	0.9	\$620	\$558	A2
Boehm	Michael J.	MJB	Manager	1/7/2008	Saginaw - Review of cleared AR and AR reserve review notes for Saginaw.	0.6	\$400	\$240	A2
Boehm	Michael J.	MJB	Manager	1/7/2008	Saginaw - Walked D. Chamarro through review notes from interim workpapers.	1.7	\$400	\$680	A2
Chamarro	Destiny D.	DDC	Senior	1/7/2008	Steering-Cleared review notes relating to interim audit work.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/7/2008	Steering-Discussed interim audit workpapers with M. Boehm.	1.1	\$270	\$297	A2
Chamarro	Destiny D.	DDC	Senior	1/7/2008	Steering-Reviewed inventory workpapers.	1.4	\$270	\$378	A2
Chamarro	Destiny D.	DDC	Senior	1/7/2008	Steering-Prepared analytic schedules for year end audit procedures relating to inventory and accounts receivable.	2.1	\$270	\$567	A2
Chamarro	Destiny D.	DDC	Senior	1/7/2008	Steering-Reviewed interim audit workpapers for completeness.	3.1	\$270	\$837	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/7/2008	Review of interim audit workpapers.	1.3	\$540	\$702	A2
Yang	Jinglu	JY	Senior	1/7/2008	Review test of control procedure in GAMx	0.6	\$300	\$180	A2
Yang	Jinglu	JY	Senior	1/7/2008	Follow-up on interim outstanding issue.	3.4	\$300	\$1,020	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Steering-Cleared review notes relating to interim audit work.	0.7	\$270	\$189	A2
Chamarro	Destiny D.	DDC	Senior	1/8/2008	Steering-Discussed interim audit workpapers with M. Boehm.	0.7	\$270	\$189	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/8/2008	Review of interim audit workpapers.	1.1	\$540	\$594	A2
Yang	Jinglu	JY	Senior	1/8/2008	Follow-up on interim outstanding issue.	2.2	\$300	\$660	A2
Yang	Jinglu	JY	Senior	1/8/2008	Review test of control procedure in GAMx	5.8	\$300	\$1,740	A2
Boehm	Michael J.	MJB	Manager	1/9/2008	Review of interim Steering substantive workpapers for inventory WIP and API.	1.1	\$400	\$440	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/9/2008	Review of interim audit workpapers.	1.1	\$540	\$594	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	1/9/2008	Review test of control procedure in GAMx	2.1	\$300	\$630	A2
Yang	Jinglu	JY	Senior	1/9/2008	Follow-up interim outstanding issue	2.4	\$300	\$720	A2
Ciungu	Roxana M.	RMC	Staff	1/10/2008	Clean up review notes for Steering testing.	1.8	\$240	\$432	A2
Ciungu	Roxana M.	RMC	Staff	1/10/2008	Clean up review notes for Steering walkthrough.	2.1	\$240	\$504	A2
Ciungu	Roxana M.	RMC	Staff	1/10/2008	Review of GAMx file for Steering.	2.4	\$240	\$576	A2
Yang	Jinglu	JY	Senior	1/10/2008	Review test of control procedure in GAMx	2.6	\$300	\$780	A2
Boehm	Michael J.	MJB	Manager	1/11/2008	Year-end planning with N. Yang for Steering procedures	0.3	\$400	\$120	A2
Ciungu	Roxana M.	RMC	Staff	1/11/2008	Clean up review notes for Steering testing.	2.6	\$240	\$624	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2008	Review of interim audit workpapers.	3.3	\$540	\$1,782	A2
Yang	Jinglu	JY	Senior	1/11/2008	Discuss final audit planning with D. Chamarro and M. Boehm.	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	1/14/2008	Met with B. Prueter and D. Huston to discuss year-end audit assistance status.	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/14/2008	Met with R. Marcola to discuss significant Q4 events.	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/14/2008	Review of cleared interim review notes.	1.6	\$400	\$640	A2
Boehm	Michael J.	MJB	Manager	1/14/2008	Roundtrip travel time to Saginaw from Royal Oak.	2.2	*\$200	\$440	A2
Boehm	Michael J.	MJB	Manager	1/14/2008	Supervision of year-end substantive audit procedures with N. Yang and A. Mackenzie.	2.3	\$400	\$920	A2
Mackenzie	Andrew M.	AMM	Staff	1/14/2008	Steering Division- Meeting with D. Gustin to discuss client prepared documents.	0.2	\$150	\$30	A2
Mackenzie	Andrew M.	AMM	Staff	1/14/2008	Steering Division- Testing Receivable Accounts by customer compared with levels at interim.	0.3	\$150	\$45	A2
Mackenzie	Andrew M.	AMM	Staff	1/14/2008	Saginaw - Meeting with B. Krauseneck to discuss Client document list status.	0.4	\$150	\$60	A2
Mackenzie	Andrew M.	AMM	Staff	1/14/2008	Steering Division- Consulting last years audit procedure in order to properly plan year end.	1.6	\$150	\$240	A2
Mackenzie	Andrew M.	AMM	Staff	1/14/2008	Steering Division- Investigating variances in accounts receivable accounts between year end and interim.	1.6	\$150	\$240	A2
Mackenzie	Andrew M.	AMM	Staff	1/14/2008	Steering Division- Tying lead sheets to end of year trial balance for all categories. (Accounts receivable, account payable, fixed assets etc....)	2.2	\$150	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	1/14/2008	Steering Division- Preparing and investigating receivables account rollforward. Conducting analytics to test change from prior year.	2.6	\$150	\$390	A2
Mackenzie	Andrew M.	AMM	Staff	1/14/2008	Steering Division- testing and obtaining supporting documents for account receivables reconciliations.	2.6	\$150	\$390	A2
Yang	Jinglu	JY	Senior	1/14/2008	Discussion with R. Krauseneck regarding YE client assistance status	0.7	\$300	\$210	A2
Yang	Jinglu	JY	Senior	1/14/2008	Discussion with D. Huston regarding YE inventory analysis	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/14/2008	Inventory YE analytical review	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/14/2008	YE audit work assignment discussion with A. Mackenzie	2.1	\$300	\$630	A2
Yang	Jinglu	JY	Senior	1/14/2008	YE rollforward procedure for Inventory accounts	2.2	\$300	\$660	A2
Yang	Jinglu	JY	Senior	1/14/2008	YE rollforward procedure for Warranty Reserve	3.6	\$300	\$1,080	A2
Boehm	Michael J.	MJB	Manager	1/15/2008	Saginaw - Met with J. Perkins to discuss significant Q4 items.	0.8	\$400	\$320	A2
Mackenzie	Andrew M.	AMM	Staff	1/15/2008	Steering Division- Investigating variances in accounts receivable accounts between year end and interim.	1.3	\$150	\$195	A2
Mackenzie	Andrew M.	AMM	Staff	1/15/2008	Steering Division- Tying lead sheets to end of year trial balance for all categories. (Accounts receivable, account payable, fixed assets)	1.4	\$150	\$210	A2
Mackenzie	Andrew M.	AMM	Staff	1/15/2008	Steering Division- testing and obtaining supporting documents for account receivables reconciliations.	1.8	\$150	\$270	A2
Mackenzie	Andrew M.	AMM	Staff	1/15/2008	Steering Division- Testing Receivable Accounts by customer compared with levels at interim.	1.9	\$150	\$285	A2
Mackenzie	Andrew M.	AMM	Staff	1/15/2008	Steering Division- Preparing and investigating receivables account rollforward. Conducting analytics to test change from prior year.	3.3	\$150	\$495	A2
Mackenzie	Andrew M.	AMM	Staff	1/15/2008	Saginaw - Meeting with B. Krauseneck to discuss Client document list status.	0.2	\$150	\$30	A2
Mackenzie	Andrew M.	AMM	Staff	1/15/2008	Steering Division- Consulting last years audit procedure in order to properly plan this year end.	0.4	\$150	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	1/15/2008	Saginaw - Meeting with D. Gustin to discuss client prepared documents.	0.4	\$150	\$60	A2
Yang	Jinglu	JY	Senior	1/15/2008	Discussion with R. Krauseneck regarding YE client assistance status.	0.2	\$300	\$60	A2
Yang	Jinglu	JY	Senior	1/15/2008	Discussion with D. Huston regarding YE inventory analysis.	0.8	\$300	\$240	A2
Yang	Jinglu	JY	Senior	1/15/2008	YE rollforward procedure for Inventory accounts	1.1	\$300	\$330	A2
Yang	Jinglu	JY	Senior	1/15/2008	Inventory YE analytical review	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/15/2008	YE audit work assignment discussion with A. Mackenzie	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/15/2008	Discussion with E. Reinert regarding YE warranty.	2.1	\$300	\$630	A2
Yang	Jinglu	JY	Senior	1/15/2008	Review YE FAS 5 documents	2.1	\$300	\$630	A2
Yang	Jinglu	JY	Senior	1/15/2008	YE rollforward procedure for Warranty Reserve	2.3	\$300	\$690	A2
Asher	Kevin F.	KFA	Partner	1/16/2008	Review of accounting and auditing matters related to the Saginaw carve out audit	2.6	\$820	\$2,132	A2
Boehm	Michael J.	MJB	Manager	1/16/2008	Correspondence to J. Perkins regarding client assistance status.	0.2	\$400	\$80	A2
Boehm	Michael J.	MJB	Manager	1/16/2008	Saginaw - Call with J. Henning to discuss incremental work required for carve out audit and engagement letter preparation.	0.6	\$400	\$240	A2
Henning	Jeffrey M.	JMH	Partner	1/16/2008	Status review with Saginaw team re: year end audit procedures and review timing.	1.1	\$620	\$682	A2
Henning	Jeffrey M.	JMH	Partner	1/16/2008	Planning for 2007 steering carve out audit	1.4	\$620	\$868	A2
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Saginaw - Meeting with B. Krauseneck to discuss client document list status.	0.2	\$150	\$30	A2
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Steering Division- Meeting with J. Field regarding foreign currency receivables and how they are listed.	0.4	\$150	\$60	A2
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Steering Division- Tying lead sheets to end of year trial balance for all categories. (Accounts receivable, account payable, fixed assets etc....)	1.8	\$150	\$270	A2
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Steering Division- testing and obtaining supporting documents for account receivables reconciliations.	2.3	\$150	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Steering Division- Consulting last years audit procedure in order to properly plan this year end.	0.7	\$150	\$105	A2
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Steering Division- Testing Receivable Accounts by customer compared with levels at interim.	0.7	\$150	\$105	A2
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Steering Division- Testing foreign currency receivables.	0.8	\$150	\$120	A2
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Steering Division- Tying out Accounts Payable reconciliations to general ledger and reviewing supporting documents as well as clerically testing detail	0.8	\$150	\$120	A2
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Steering Division- Reconciling Prepaid expense accounts, and investigating variances between interim and year end.	1.4	\$150	\$210	A2
Mackenzie	Andrew M.	AMM	Staff	1/16/2008	Steering Division- Preparing and investigating receivables account rollforward. Conducting analytics to test change from prior year.	1.8	\$150	\$270	A2
Yang	Jinglu	JY	Senior	1/16/2008	Inventory YE analytical review	4.1	\$300	\$1,230	A2
Yang	Jinglu	JY	Senior	1/16/2008	Discussion with R. Krauseneck regarding YE client assistance status	1.1	\$300	\$330	A2
Yang	Jinglu	JY	Senior	1/16/2008	Discussion with D. Huston regarding YE inventory analysis.	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/16/2008	YE rollforward procedure for Warranty Reserve	2.1	\$300	\$630	A2
Yang	Jinglu	JY	Senior	1/16/2008	YE rollforward procedure for Inventory accounts	2.5	\$300	\$750	A2
Boehm	Michael J.	MJB	Manager	1/17/2008	Answered A. Mackenzie's questions regarding year-end procedures related to AR.	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/17/2008	Saginaw - Review of Q4 accounting memo regarding fixed asset reimbursement.	1.2	\$400	\$480	A2
Boehm	Michael J.	MJB	Manager	1/17/2008	Preparation of Steering background materials for G. Brubach	1.3	\$400	\$520	A2
Boehm	Michael J.	MJB	Manager	1/17/2008	Preparation of 2007 carve-out audit budget.	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/17/2008	Call with J. Henning and M. Hatzfeld regarding carve-out audit planning.	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/17/2008	Preparation of 2007 carve-out engagement letter.	1.3	\$400	\$520	A2
Henning	Jeffrey M.	JMH	Partner	1/17/2008	Planning for 2007 steering carve out audit	1.1	\$620	\$682	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	1/17/2008	Preparation of 2007 carve out engagement letter.	0.9	\$620	\$558	A2
Henning	Jeffrey M.	JMH	Partner	1/17/2008	Discussion around scoping of carve out work	1.1	\$620	\$682	A2
Mackenzie	Andrew M.	AMM	Staff	1/17/2008	Saginaw - Meeting with B. Krauseneck to discuss client document list status.	0.2	\$150	\$30	A2
Mackenzie	Andrew M.	AMM	Staff	1/17/2008	Steering Division- Meeting with J. Field regarding foreign currency receivables and how they are listed.	0.2	\$150	\$30	A2
Mackenzie	Andrew M.	AMM	Staff	1/17/2008	Steering Division- Consulting last years audit procedure in order to properly plan this year end.	0.3	\$150	\$45	A2
Mackenzie	Andrew M.	AMM	Staff	1/17/2008	Steering Division- Investigating variances in accounts receivable accounts between year end and interim.	0.8	\$150	\$120	A2
Mackenzie	Andrew M.	AMM	Staff	1/17/2008	Steering Division- Preparing and investigating receivables account rollforward. Conducting analytics to test change from prior year.	0.8	\$150	\$120	A2
Mackenzie	Andrew M.	AMM	Staff	1/17/2008	Steering Division- testing and obtaining supporting documents for account receivables reconciliations.	1.3	\$150	\$195	A2
Mackenzie	Andrew M.	AMM	Staff	1/17/2008	Steering Division- Tying out Accounts Payable reconciliations to general ledger and reviewing supporting documents as well as clerically testing detail	1.9	\$150	\$285	A2
Mackenzie	Andrew M.	AMM	Staff	1/17/2008	Steering Division- Testing Receivable Accounts by customer compared with levels at interim.	2.4	\$150	\$360	A2
Mackenzie	Andrew M.	AMM	Staff	1/17/2008	Steering Division- Testing foreign currency receivables.	3.6	\$150	\$540	A2
Yang	Jinglu	JY	Senior	1/17/2008	Discussion with D. Huston regarding YE inventory analysis	2.6	\$300	\$780	A2
Yang	Jinglu	JY	Senior	1/17/2008	YE rollforward procedure for Tooling	2.6	\$300	\$780	A2
Yang	Jinglu	JY	Senior	1/17/2008	YE rollforward procedure for Inventory accounts	4.8	\$300	\$1,440	A2
Boehm	Michael J.	MJB	Manager	1/18/2008	Preparation of Steering background materials for G. Brubach	0.4	\$400	\$160	A2
Boehm	Michael J.	MJB	Manager	1/18/2008	Preparation of 2007 carve-out engagement letter.	0.6	\$400	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	1/18/2008	Steering Division Carve out arrangement letter review - planning	1.2	\$620	\$744	A2
Mackenzie	Andrew M.	AMM	Staff	1/18/2008	Steering Division- Tying out liabilities subject to comprise with year end trial balance and verifying clerical accuracy.	0.3	\$150	\$45	A2
Mackenzie	Andrew M.	AMM	Staff	1/18/2008	Steering Division- Preparing and investigating receivables account rollforward. Conducting analytics to test change from prior year.	0.6	\$150	\$90	A2
Mackenzie	Andrew M.	AMM	Staff	1/18/2008	Steering Division- testing and obtaining supporting documents for account receivables reconciliations.	0.6	\$150	\$90	A2
Mackenzie	Andrew M.	AMM	Staff	1/18/2008	Steering Division- Reconciling Prepaid expense accounts, and investigating variances between interim and year end.	2.3	\$150	\$345	A2
Mackenzie	Andrew M.	AMM	Staff	1/18/2008	Steering Division- Tying out Accounts Payable reconciliations to general ledger and reviewing supporting documents as well as clerically testing detail	3.7	\$150	\$555	A2
Mackenzie	Andrew M.	AMM	Staff	1/18/2008	Saginaw - Meeting with B. Krauseneck to discuss client document list status.	0.2	\$150	\$30	A2
Mackenzie	Andrew M.	AMM	Staff	1/18/2008	Steering Division- Reviewed 2006 audit workpapers in order to properly plan 2007 year end procedures.	0.3	\$150	\$45	A2
Mackenzie	Andrew M.	AMM	Staff	1/18/2008	Steering Division- Testing foreign currency receivables.	0.3	\$150	\$45	A2
Yang	Jinglu	JY	Senior	1/18/2008	YE rollforward procedure for Inventory accounts	2.3	\$300	\$690	A2
Yang	Jinglu	JY	Senior	1/18/2008	YE rollforward procedure for Tooling	5.1	\$300	\$1,530	A2
Yang	Jinglu	JY	Senior	1/18/2008	Discussion with D. Huston regarding YE inventory analysis	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	1/19/2008	Review of interim substantive and test of control workpapers for Steering audit.	3.4	\$400	\$1,360	A2
Boehm	Michael J.	MJB	Manager	1/19/2008	Coordination of update meeting with D. Knill and J. Perkins regarding 2007 carve-out audit.	0.3	\$400	\$120	A2
Henning	Jeffrey M.	JMH	Partner	1/19/2008	Review Saginaw interim audit work, planning for final, finalize engagement letter draft	0.9	\$620	\$558	A2
Mackenzie	Andrew M.	AMM	Staff	1/19/2008	Steering Investigating reconciliation items for A/P accounts.	2.2	\$150	\$330	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mackenzie	Andrew M.	AMM	Staff	1/19/2008	Steering- Account receivable reserve analysis- tying to GL, testing balances,	4.3	\$150	\$645	A2
Yang	Jinglu	JY	Senior	1/19/2008	Perform review on IA round 2 test of control	3.3	\$300	\$990	A2
Yang	Jinglu	JY	Senior	1/19/2008	Review account reconciliation for accrual liabilities	3.7	\$300	\$1,110	A2
Boehm	Michael J.	MJB	Manager	1/21/2008	Review of interim substantive and test of control workpapers for Steering audit.	1.3	\$400	\$520	A2
Mackenzie	Andrew M.	AMM	Staff	1/21/2008	Steering- Accounts receivable, foreign currency testing.	0.6	\$150	\$90	A2
Mackenzie	Andrew M.	AMM	Staff	1/21/2008	Steering-Accounts Receivable, investigating rollforward and tying to A/R aging.	1.3	\$150	\$195	A2
Mackenzie	Andrew M.	AMM	Staff	1/21/2008	Steering- Account receivable reserve analysis- tying to GL, testing balances,	2.2	\$150	\$330	A2
Mackenzie	Andrew M.	AMM	Staff	1/21/2008	Steering- obtaining support for A/P reconciling items an tying back to account detail.	2.7	\$150	\$405	A2
Mackenzie	Andrew M.	AMM	Staff	1/21/2008	Steering Investigating reconciliation items for A/P accounts.	3.6	\$150	\$540	A2
Yang	Jinglu	JY	Senior	1/21/2008	Saginaw - discussion with D. Huston regarding inventor analysis	0.3	\$300	\$90	A2
Yang	Jinglu	JY	Senior	1/21/2008	Perform analytical review for inventory	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/21/2008	Perform substantive audit for accrued liabilities	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/21/2008	Perform analytical review for COGS and OCOGS	1.9	\$300	\$570	A2
Yang	Jinglu	JY	Senior	1/21/2008	Review account reconciliation for accrual liabilities	1.9	\$300	\$570	A2
Yang	Jinglu	JY	Senior	1/21/2008	Perform review on IA round 2 test of control	2.2	\$300	\$660	A2
Yang	Jinglu	JY	Senior	1/21/2008	Review account reconciliation for tooling YE	2.3	\$300	\$690	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Review of Steering 2007 Round 2 management testing	0.6	\$400	\$240	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Met with N. Yang and B. Kruesenack to discuss Round 2 TOC questions	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Discussion with J. Henning, J. Perkins and D. Knill regarding 2007 audit status and 2007 carve-out planning.	0.8	\$400	\$320	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Review of interim revenue/expense fluctuation analyses	0.9	\$400	\$360	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Review of year-end substantive workpapers	1.2	\$400	\$480	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Review of year-end inventory workpapers	1.4	\$400	\$560	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/22/2008	Roundtrip travel time from Royal Oak to Saginaw for Steering site visit.	1.8	*\$200	\$360	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Walked J. Henning through WIP, warranty, and FAS 5 workpapers	2.3	\$400	\$920	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Discussion with A. Mackenzie regarding year-end AR review notes	0.5	\$400	\$200	A2
Boehm	Michael J.	MJB	Manager	1/22/2008	Met with D. Huston to discuss WIP estimate	0.6	\$400	\$240	A2
Henning	Jeffrey M.	JMH	Partner	1/22/2008	Review Saginaw interim audit work, (planning for final, finalize engagement letter draft)	2.6	\$620	\$1,612	A2
Mackenzie	Andrew M.	AMM	Staff	1/22/2008	Steering- obtaining support for A/P reconciling items an tying back to account detail.	2.7	\$150	\$405	A2
Mackenzie	Andrew M.	AMM	Staff	1/22/2008	Steering Investigating reconciliation items for A/P accounts.	4.4	\$150	\$660	A2
Mackenzie	Andrew M.	AMM	Staff	1/22/2008	Steering-Fixed assets, investigating account variances.	0.4	\$150	\$60	A2
Mackenzie	Andrew M.	AMM	Staff	1/22/2008	Steering-Fixed assets account reconciliations	1.3	\$150	\$195	A2
Mackenzie	Andrew M.	AMM	Staff	1/22/2008	Steering- Account receivable reserve analysis- tying to GL, testing balances,	2.1	\$150	\$315	A2
Yang	Jinglu	JY	Senior	1/22/2008	Discussion with P. Murtha for COGS and OCOGS	0.6	\$300	\$180	A2
Yang	Jinglu	JY	Senior	1/22/2008	Discussion with D. Deeter regarding the accrued people cost	0.7	\$300	\$210	A2
Yang	Jinglu	JY	Senior	1/22/2008	Perform substantive audit procedure for imbalance report	0.9	\$300	\$270	A2
Yang	Jinglu	JY	Senior	1/22/2008	Perform analytical review for inventory	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/22/2008	Review account reconciliation for tooling YE	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/22/2008	Review account reconciliation for accrual liabilities	1.7	\$300	\$510	A2
Yang	Jinglu	JY	Senior	1/22/2008	Perform substantive audit for accrued liabilities	1.8	\$300	\$540	A2
Yang	Jinglu	JY	Senior	1/22/2008	Perform analytical review for COGS and OCOGS	1.9	\$300	\$570	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Discussed Accounts Receivable rollforward with D. Gustin and A. Mackenzie.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Discussed status and open items with M. Boehm.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Discussed open items with N. Yang and A. Mackenzie.	0.6	\$270	\$162	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Travel time from Lake Orion, MI to Saginaw, MI to perform year end audit procedures.	0.6	*\$135	\$81	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Discussed non-standard journal entry testing and requests with B. Prueter and D. Deeter.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Discussed non-standard journal entry testing with B. Prueter.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Performed year end audit procedures relating to Inventory Capitalization Calculation.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Assisted N. Yang with year end audit procedures relating to inventory and accruals.	0.9	\$270	\$243	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Performed year end audit procedures relating to Inventory Reserves.	1.3	\$270	\$351	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Reviewed workpapers to gain understanding of audit status.	2.1	\$270	\$567	A2
Chamarro	Destiny D.	DDC	Senior	1/23/2008	Steering-Performed non-standard journal entry testing for the full year.	4.1	\$270	\$1,107	A2
Ciungu	Roxana M.	RMC	Staff	1/23/2008	NSJE (IMAS) - performed data analysis for Steering division.	2.1	\$240	\$504	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/23/2008	Review of year-end audit workpapers.	10.8	\$540	\$5,832	A2
Mackenzie	Andrew M.	AMM	Staff	1/23/2008	Steering- Accounts receivable, foreign currency testing.	0.7	\$150	\$105	A2
Mackenzie	Andrew M.	AMM	Staff	1/23/2008	Steering-Fixed assets, investigating account variances.	0.7	\$150	\$105	A2
Mackenzie	Andrew M.	AMM	Staff	1/23/2008	Steering- Account receivable reserve analysis- tying to GL, testing balances,	1.3	\$150	\$195	A2
Mackenzie	Andrew M.	AMM	Staff	1/23/2008	Steering- obtaining support for A/P reconciling items and tying back to account detail.	1.4	\$150	\$210	A2
Mackenzie	Andrew M.	AMM	Staff	1/23/2008	Steering-Accounts Receivable, investigating rollforward and tying to A/R aging.	1.6	\$150	\$240	A2
Mackenzie	Andrew M.	AMM	Staff	1/23/2008	Steering Investigating reconciliation items for A/P accounts.	2.3	\$150	\$345	A2
Mackenzie	Andrew M.	AMM	Staff	1/23/2008	Steering-Fixed assets account reconciliations	2.6	\$150	\$390	A2
Yang	Jinglu	JY	Senior	1/23/2008	Perform substantive audit procedure for imbalance report	0.4	\$300	\$120	A2
Yang	Jinglu	JY	Senior	1/23/2008	Working on reconciliation between DGL and Hyperion	0.6	\$300	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	1/23/2008	Discussion with P. Murtha for COGS and OCOGS	0.9	\$300	\$270	A2
Yang	Jinglu	JY	Senior	1/23/2008	Review account reconciliation for tooling YE	0.9	\$300	\$270	A2
Yang	Jinglu	JY	Senior	1/23/2008	Discussion with B. Prueter regarding management round 2 test of control	1.1	\$300	\$330	A2
Yang	Jinglu	JY	Senior	1/23/2008	Perform analytical review for COGS and OCOGS	1.1	\$300	\$330	A2
Yang	Jinglu	JY	Senior	1/23/2008	Perform analytical review for inventory	1.1	\$300	\$330	A2
Yang	Jinglu	JY	Senior	1/23/2008	Perform review on IA round 2 test of control	1.1	\$300	\$330	A2
Yang	Jinglu	JY	Senior	1/23/2008	Saginaw - discussion with D. Huston regarding inventor analysis.	1.3	\$300	\$390	A2
Yang	Jinglu	JY	Senior	1/23/2008	Saginaw - review account reconciliation for accrual liabilities	2.5	\$300	\$750	A2
Asher	Kevin F.	KFA	Partner	1/24/2008	Steering division Q4 and year end review meeting	6.3	\$820	\$5,166	A2
Asher	Kevin F.	KFA	Partner	1/24/2008	Accounting research related to the Steering carve out financial statements	2.2	\$820	\$1,804	A2
Boehm	Michael J.	MJB	Manager	1/24/2008	Discussed inventoriable costs (i.e. legacy costs for pension/OPEB) with J. Henning.	0.7	\$400	\$280	A2
Boehm	Michael J.	MJB	Manager	1/24/2008	Roundtrip travel time from Royal Oak to Saginaw for Steering site visit.	1.2	*\$200	\$240	A2
Boehm	Michael J.	MJB	Manager	1/24/2008	Reviewed year-end procedures for AR, inventory reserves and accruals and discussed status with D. Chamarro.	3.4	\$400	\$1,360	A2
Boehm	Michael J.	MJB	Manager	1/24/2008	Attended Q4 Steering divisional closing meeting.	3.6	\$400	\$1,440	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Travel time to Lake Orion, MI from Saginaw, MI in order to perform year end audit procedures.	0.6	*\$135	\$81	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Discussed key auditing topics/issues with M. Boehm.	0.7	\$270	\$189	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Discussed non-standard journal entry testing and requests with B. Prueter and D. Deeter.	0.7	\$270	\$189	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Discussed non-standard journal entry testing with B. Prueter.	0.7	\$270	\$189	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Discussed Accounts Receivable rollforward with D. Gustin and A. Mackenzie.	0.8	\$270	\$216	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Discussed open items with N. Yang and A. Mackenzie.	0.8	\$270	\$216	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Assisted N. Yang with year end audit procedures relating to inventory and accruals.	1.1	\$270	\$297	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Discussed status and open items with M. Boehm.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Performed procedures relating to allied inventory balances.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Performed year end audit procedures relating to Inventory Capitalization Calculation.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Performed year end audit procedures relating to Inventory Reserves.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/24/2008	Steering-Performed non-standard journal entry testing for the full year.	5.1	\$270	\$1,377	A2
Henning	Jeffrey M.	JMH	Partner	1/24/2008	Participation in YE results review meeting	3.4	\$620	\$2,108	A2
Henning	Jeffrey M.	JMH	Partner	1/24/2008	Review year end audit work for Steering division	3.4	\$620	\$2,108	A2
Mackenzie	Andrew M.	AMM	Staff	1/24/2008	Steering- Accounts receivable, foreign currency testing.	0.3	\$150	\$45	A2
Mackenzie	Andrew M.	AMM	Staff	1/24/2008	Steering- Account receivable reserve analysis- tying to GL, testing balances,	0.6	\$150	\$90	A2
Mackenzie	Andrew M.	AMM	Staff	1/24/2008	Steering- Investments- tying out investments to trial balance and investigating reconciling items.	0.7	\$150	\$105	A2
Mackenzie	Andrew M.	AMM	Staff	1/24/2008	Steering- Investigating revenue and expenses differences from interim.	0.9	\$150	\$135	A2
Mackenzie	Andrew M.	AMM	Staff	1/24/2008	Steering-Fixed assets, investigating account variances.	0.9	\$150	\$135	A2
Mackenzie	Andrew M.	AMM	Staff	1/24/2008	Steering-Fixed assets account reconciliations	1.2	\$150	\$180	A2
Mackenzie	Andrew M.	AMM	Staff	1/24/2008	Steering Investigating reconciliation items for A/P accounts.	1.4	\$150	\$210	A2
Mackenzie	Andrew M.	AMM	Staff	1/24/2008	Steering-Accounts Receivable, investigating rollforward and tying to A/R aging.	2.2	\$150	\$330	A2
Mackenzie	Andrew M.	AMM	Staff	1/24/2008	Steering- obtaining support for A/P reconciling items and tying back to account detail.	2.8	\$150	\$420	A2
Sheckell	Steven F.	SFS	Partner	1/24/2008	Review accounting for Saginaw held for sale	1.4	\$620	\$868	A2
Yang	Jinglu	JY	Senior	1/24/2008	Saginaw - review account reconciliation for tooling YE	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	1/24/2008	Saginaw - perform analytical review for accrued liabilities	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/24/2008	Saginaw - perform analytical review for tooling YE	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/24/2008	Saginaw - perform analytical review for inventory	2.6	\$300	\$780	A2
Yang	Jinglu	JY	Senior	1/24/2008	Saginaw - perform analytical review for COGS and OCOGS	0.4	\$300	\$120	A2
Yang	Jinglu	JY	Senior	1/24/2008	Saginaw - discussion with D. Huston regarding inventor analysis	0.7	\$300	\$210	A2
Yang	Jinglu	JY	Senior	1/24/2008	Saginaw - discussion with D. Deeter regarding the accrued people cost.	0.8	\$300	\$240	A2
Yang	Jinglu	JY	Senior	1/24/2008	Saginaw - discussion with P. Murtha for COGS and OCOGS	0.9	\$300	\$270	A2
Yang	Jinglu	JY	Senior	1/24/2008	Saginaw - review account reconciliation for accrual liabilities	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	1/25/2008	Review of AR Reserve workpapers.	0.9	\$400	\$360	A2
Boehm	Michael J.	MJB	Manager	1/25/2008	Call with A. Mackenzie, N. Yang and D. Chamarro to discuss year-end testing procedures for Steering division.	1.8	\$400	\$720	A2
Boehm	Michael J.	MJB	Manager	1/25/2008	Documentation of Q4 local accounting memo and for agreements/PO's	1.8	\$400	\$720	A2
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Steering-Discussed open items with N. Yang and A. Mackenzie.	0.3	\$270	\$81	A2
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Steering-Performed procedures relating to allied inventory balances.	0.4	\$270	\$108	A2
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Steering-Discussed raw material, work in process and finished good inventory perpetual recalculation with E&Y's technology group.	0.6	\$270	\$162	A2
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Steering-Discussed additional fixed asset addition testing with A. Mackenzie.	0.7	\$270	\$189	A2
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Steering-performed fourth quarter review procedures.	0.7	\$270	\$189	A2
Ciungu	Roxana M.	RMC	Staff	1/25/2008	Footed raw material report for Steering.	1.4	\$240	\$336	A2
Ciungu	Roxana M.	RMC	Staff	1/25/2008	Footed work in process report for Steering.	1.4	\$240	\$336	A2
Ciungu	Roxana M.	RMC	Staff	1/25/2008	Footed finish good inventory report for Steering.	1.7	\$240	\$408	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Coran	Thomas W.	TWC	Senior	1/25/2008	Performing Data Transformation on FIN, WIP, and RAW reports to assist R. Ciungu in data analytics procedures.	2.5	\$300	\$750	A2
Mackenzie	Andrew M.	AMM	Staff	1/25/2008	Steering-Fixed assets, investigating account variances.	0.8	\$150	\$120	A2
Mackenzie	Andrew M.	AMM	Staff	1/25/2008	Steering- Investigating revenue and expenses differences from interim.	1.7	\$150	\$255	A2
Mackenzie	Andrew M.	AMM	Staff	1/25/2008	Steering-Accounts Receivable, investigating rollforward and tying to A/R aging.	2.1	\$150	\$315	A2
Mackenzie	Andrew M.	AMM	Staff	1/25/2008	Steering- Investments- tying out investments to trial balance and investigating reconciling items.	2.3	\$150	\$345	A2
Mackenzie	Andrew M.	AMM	Staff	1/25/2008	Steering- obtaining support for A/P reconciling items an tying back to account detail.	2.3	\$150	\$345	A2
Sheckell	Steven F.	SFS	Partner	1/25/2008	Review accounting for Saginaw held for sale	0.9	\$620	\$558	A2
Yang	Jinglu	JY	Senior	1/25/2008	Saginaw - discussion with P. Murtha for COGS and OCOGS	0.6	\$300	\$180	A2
Yang	Jinglu	JY	Senior	1/25/2008	Saginaw - perform analytical review for tooling YE	0.7	\$300	\$210	A2
Yang	Jinglu	JY	Senior	1/25/2008	Saginaw - discussion with D. Deeter regarding the accrued people cost.	0.8	\$300	\$240	A2
Yang	Jinglu	JY	Senior	1/25/2008	Saginaw - discussion with B. Prueter regarding management round 2 test of control.	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/25/2008	Saginaw - perform substantive audit for accrued liabilities	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/25/2008	Saginaw - review account reconciliation for accrual liabilities	1.2	\$300	\$360	A2
Yang	Jinglu	JY	Senior	1/25/2008	Saginaw - review account reconciliation for tooling YE	2.3	\$300	\$690	A2
<b>A2 Saginaw 2007 Audit Project Total:</b>						<b>428.3</b>		<b>\$129,779</b>	
<b>SAP Pre-Implementation</b>									
Buser	Jay	JB	Manager	1/21/2008	Final documentation for Packard SAP implementation project including documentation of SDLC controls for inclusion in Corporate workpapers.	3.4	\$420	\$1,428	A2
Clarke	Hayley L.	HLC	Senior	1/21/2008	Finalizing documentation and preparing AWS file for archiving.	0.6	\$270	\$162	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buser	Jay	JB	Manager	1/22/2008	Final documentation for Packard SAP implementation project including documentation of SDLC controls for inclusion in Corporate workpapers.	1.6	\$420	\$672	A2
Clarke	Hayley L.	HLC	Senior	1/22/2008	Finalizing documentation and preparing AWS file for archiving.	3.4	\$270	\$918	A2
Clarke	Hayley L.	HLC	Senior	1/23/2008	Finalizing documentation and preparing AWS file for archiving.	1.8	\$270	\$486	A2
Pacella	Shannon M.	SMP	Manager	1/23/2008	Meeting with D. Quada and J. Piazza to discuss SAP migration in EMEA.	1.1	\$420	\$462	A2
Clarke	Hayley L.	HLC	Senior	1/25/2008	Provide update to S. Pacella on testing procedures and results.	1.0	\$270	\$270	A2
<b>A2 SAP Pre-Implementation Project Total:</b>						<b>12.9</b>		<b>\$4,398</b>	
<b>Toyota</b>									
Horner	Kevin John	KJH	Senior	1/24/2008	Meeting with B. Berry, E. Marold, B. Dockemeyer, and M. Bellis to discuss status of Toyota warranty campaign.	1.2	\$270	\$324	A2
Kearns	Matthew R.	MRK	Manager	1/24/2008	Preparing for Q4 Toyota ECU Warranty reserve	0.9	\$380	\$342	A2
Kearns	Matthew R.	MRK	Manager	1/24/2008	Participating in the Q4 Toyota ECU Warranty Reserve Update conference call with J. Brooks, B. Berry and J. Fuerst.	2.9	\$380	\$1,102	A2
Kennedy	Gareth L.	GLK	Manager	1/24/2008	Review of calculations and assumptions used in the Toyota warranty reserve calculation.	3.9	\$400	\$1,560	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2008	Conference call with G. Kennedy to discuss audit approach related to client's warranty claim statistical model.	2.6	\$540	\$1,404	A2
Kennedy	Gareth L.	GLK	Manager	1/25/2008	Review of calculations and assumptions used in the Toyota warranty reserve calculation.	1.1	\$400	\$440	A2
<b>A2 Toyota Project Total:</b>						<b>12.6</b>		<b>\$5,172</b>	
<b>A2 Project Total:</b>						<b>1,450.4</b>		<b>\$532,549</b>	
<b>Tax Bankruptcy - A3</b>									
Ericson	Molly	ME	Manager	1/2/2008	Weekly status call with the Company, R. Ward, H. Tucker and Skadden.	0.2	\$550	\$110	A3



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/2/2008	Discussion regarding status of tax model with R. Ward.	0.3	\$550	\$165	A3
Tosto	Cathy I.	CIT	Partner	1/2/2008	Weekly conference call with Skadden and Delphi related to emergence matters	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	1/2/2008	Weekly status call with the Company, R. Ward, M. Ericson and Skadden.	0.2	\$750	\$150	A3
Tucker	Howard J.	HJT	Partner	1/2/2008	Reviewing updates to tax forecast model.	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Executive Director	1/2/2008	Updates to tax forecast model	1.3	\$750	\$975	A3
Ericson	Molly	ME	Manager	1/3/2008	Reviewing tax forecast model changes with R. Ward.	2.3	\$550	\$1,265	A3
Ward	Richard D.	RDW	Executive Director	1/3/2008	Review terms of preferred stock to be issued in reorganization, evaluate impact on tax calculations.	1.7	\$750	\$1,275	A3
Ward	Richard D.	RDW	Executive Director	1/3/2008	Review plan of reorganization sections dealing with tax matters, evaluate impact on tax calculations	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	1/3/2008	Work on updates to cash tax model and discuss with M. Ericson accordingly.	2.4	\$750	\$1,800	A3
Ward	Richard D.	RDW	Executive Director	1/4/2008	Updates to cash tax model, revisions to assumptions.	3.4	\$750	\$2,550	A3
Blank	Jacob M.	JMB	Partner	1/7/2008	Weekly status update call with the Company and Skadden.	0.2	\$750	\$150	A3
Ericson	Molly	ME	Manager	1/7/2008	Weekly status update call with the Company and Skadden.	0.2	\$550	\$110	A3
Tosto	Cathy I.	CIT	Partner	1/7/2008	Weekly call with Delphi, Skadden and E&Y related to bankruptcy merger issues.	0.2	\$680	\$136	A3
Tosto	Cathy I.	CIT	Partner	1/7/2008	Discussion with R. Ward and M. Ericson related to latest 382 model and status.	0.4	\$680	\$272	A3
Ward	Richard D.	RDW	Executive Director	1/7/2008	Weekly status update call, work regarding updating models for revised assumptions.	2.4	\$750	\$1,800	A3
Ericson	Molly	ME	Manager	1/8/2008	Discussions with C. Tosto, H. Tucker and R. Ward regarding tax forecast model.	2.1	\$550	\$1,155	A3
Ericson	Molly	ME	Manager	1/8/2008	Work on tax forecast model.	3.9	\$550	\$2,145	A3
Ward	Richard D.	RDW	Executive Director	1/8/2008	Work on updates to tax model.	2.3	\$750	\$1,725	A3
Ward	Richard D.	RDW	Executive Director	1/8/2008	Call with C. Tosto, M. Jones and M. Ericson to discuss the cash tax model, updates for tax accounting purposes.	2.4	\$750	\$1,800	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ericson	Molly	ME	Manager	1/9/2008	Call with J. Whitson, S. Gale, C. Tosto and R. Ward regarding tax model.	1.0	\$550	\$550	A3
Ericson	Molly	ME	Manager	1/9/2008	Discussion regarding tax forecast model and tax implications of emergence plan with R. Ward and C. Tosto.	1.3	\$550	\$715	A3
Ericson	Molly	ME	Manager	1/9/2008	Reviewing tax forecast model with R. Ward and H. Tucker.	1.3	\$550	\$715	A3
Ericson	Molly	ME	Manager	1/9/2008	Reviewing cash tax forecast model assuming 9/30/07 emergence date.	4.1	\$550	\$2,255	A3
Tucker	Howard J.	HJT	Partner	1/9/2008	Reviewing tax forecast model with R. Ward and M. Ericson.	1.3	\$750	\$975	A3
Tucker	Howard J.	HJT	Partner	1/9/2008	Reviewing tax implications of Delphi medical plan.	0.5	\$750	\$375	A3
Ward	Richard D.	RDW	Executive Director	1/9/2008	Review models with H. Tucker.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	1/9/2008	Prepare for and participate in conference call with S. Gale, J. Whitson, C. Tosto and M. Ericson regarding cash tax model.	1.2	\$750	\$900	A3
Ward	Richard D.	RDW	Executive Director	1/9/2008	Follow-up discussion with C. Tosto regarding model, revisions to model accordingly.	1.3	\$750	\$975	A3
Ericson	Molly	ME	Manager	1/10/2008	Reviewing cash tax forecast model assuming 9/30/07 emergence date.	5.9	\$550	\$3,245	A3
Ward	Richard D.	RDW	Executive Director	1/10/2008	Review model updates with C. Tosto and M. Jones.	2.2	\$750	\$1,650	A3
Ward	Richard D.	RDW	Executive Director	1/10/2008	Work with M. Ericson on 9-30 07 tax model.	2.6	\$750	\$1,950	A3
Ward	Richard D.	RDW	Executive Director	1/10/2008	Review model and discuss review comments with M. Ericson.	2.7	\$750	\$2,025	A3
Tucker	Howard J.	HJT	Partner	1/11/2008	Reviewing tax implications of Delphi medical plan.	2.6	\$750	\$1,950	A3
Jones	Mathew S.	MSJ	Executive Director	1/14/2008	Attend bankruptcy update call with Delphi tax, Skadden and E&Y	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	1/14/2008	Prepare for and participate in weekly status update call with client and Skadden	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	1/14/2008	Prepare for and participate in weekly status update call with client and Skadden	1.2	\$750	\$900	A3
<b>A3 Project Subtotal:</b>						<b>60.2</b>		<b>\$40,546</b>	

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Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	1/4/2008	Delphi update and staffing discussion with M. Mukhtar.	0.2	\$600	\$120	A3
Hall	Lawrence	LH	Senior Manager	1/14/2008	UK debt collateralization questions	0.5	\$650	\$325	A3
Singer	Alexander J.	AJS	Senior	1/14/2008	UK - collateral query	3.0	\$450	\$1,350	A3
Maksymczak	Agnieszka	AM	Senior Manager	1/16/2008	Analysis of Delphi's restructuring documents	0.6	\$650	\$390	A3
Maksymczak	Agnieszka	AM	Senior Manager	1/17/2008	Preparation of transfer tax email	2.8	\$650	\$1,820	A3
Mukhtar	Mark J.	MJM	Partner	1/17/2008	Call w/ B. Sparks & M. Cone re: Sherman	1.3	\$680	\$884	A3
Maksymczak	Agnieszka	AM	Senior Manager	1/18/2008	Preparation of transfer tax email	0.6	\$650	\$390	A3
<b>A3 Project Subtotal:</b>						<b>9.0</b>		<b>\$5,279</b>	
<b>A3 Project Total:</b>						<b>69.2</b>		<b>\$45,825</b>	
<b>Fee Application</b>									
Hegelmann	Julie Ann	JAH	Manager	1/1/2008	Prepare December billing accrual for client	1.1	\$380	\$418	
Aquino	Heather	HRA	Audit Support Associate	1/2/2008	Correspondence regarding August invoice payment.	0.2	\$150	\$30	
Aquino	Heather	HRA	Audit Support Associate	1/2/2008	Correspondence with B. Hamblin regarding November 07 EXHIBIT D.	0.3	\$150	\$45	
Aquino	Heather	HRA	Audit Support Associate	1/2/2008	Finalization of November 07 EXHIBIT D for filing.	3.9	\$150	\$585	
Simpson	Jamie	JS	Senior Manager	1/2/2008	Accumulation of information related to preparation of fee application.	1.2	\$520	\$624	
Ciungu	Roxana M.	RMC	Staff	1/3/2008	Accumulation of information related to preparation of fee application.	0.7	\$240	\$168	
Aquino	Heather	HRA	Audit Support Associate	1/4/2008	Begin working on December 07 EXHIBIT D.	0.7	\$150	\$105	
Aquino	Heather	HRA	Audit Support Associate	1/4/2008	Accumulation of information in preparation of fee application.	0.9	\$150	\$135	
Aquino	Heather	HRA	Audit Support Associate	1/4/2008	Preparation of December Access database for bankruptc billing process.	0.9	\$150	\$135	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/4/2008	Update MASTER Employees and MASTER Code Combo for December invoice.	1.1	\$150	\$165	
Boehm	Michael J.	MJB	<b>Manager</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.6	\$400	\$240	
Chamarro	Destiny D.	DDC	<b>Senior</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.9	\$270	\$243	
Horner	Kevin John	KJH	<b>Senior</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.6	\$270	\$162	
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.4	\$520	\$208	
Marold	Erick W.	EWM	<b>Senior</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.6	\$320	\$192	
Nicol	Jeremy M.	JMN	<b>Staff</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.9	\$240	\$216	
Pacella	Shannon M.	SMP	<b>Manager</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.7	\$420	\$294	
Pochmara	Rose Christine	RCP	<b>Staff</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.9	\$150	\$135	
Rasmussen	Kyle M.	KMR	<b>Staff</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.5	\$150	\$75	
Sheckell	Steven F.	SFS	<b>Partner</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.6	\$620	\$372	
Simpson	Jamie	JS	<b>Senior Manager</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.6	\$520	\$312	
Zinger	Miriam R.	MRZ	<b>Staff</b>	1/4/2008	Accumulation of information related to preparation of fee application.	0.6	\$150	\$90	
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/7/2008	Correspondence with individuals regarding Delphi Time Descriptions.	0.6	\$150	\$90	
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/7/2008	Work on December invoice.	4.6	\$150	\$690	
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/8/2008	Correspondence with individuals regarding December Expense Inquiries.	0.7	\$150	\$105	
Aquino	Heather	HRA	<b>Audit Support Associate</b>	1/8/2008	Work on December expenses.	1.9	\$150	\$285	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Staff	1/8/2008	Accumulation of information related to preparation of fee application.	0.8	\$150	\$120	
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Correspondence with B. Hamblin regarding updated December detail for invoice.	0.2	\$150	\$30	
Aquino	Heather	HRA	Audit Support Associate	1/9/2008	Correspondence with E.R. Simpson and R. Shastry regarding December Updated Descriptions.	0.3	\$150	\$45	
Rasmussen	Kyle M.	KMR	Staff	1/10/2008	Accumulation of information related to preparation of fee application.	0.6	\$150	\$90	
Simpson	Jamie	JS	Senior Manager	1/10/2008	Accumulation of information related to preparation of fee application.	0.6	\$520	\$312	
Aquino	Heather	HRA	Audit Support Associate	1/11/2008	Accumulation of information related to preparation of fee application.	1.3	\$150	\$195	
Aquino	Heather	HRA	Audit Support Associate	1/11/2008	Work on December invoice revisions.	2.7	\$150	\$405	
Boehm	Michael J.	MJB	Manager	1/11/2008	Accumulation of information related to preparation of fee application.	0.8	\$400	\$320	
Ciungu	Roxana M.	RMC	Staff	1/11/2008	Accumulation of information related to preparation of fee application.	2.1	\$240	\$504	
Craig	Tashawna N.	TNC	Staff	1/11/2008	Accumulation of information related to preparation of fee application.	1.2	\$240	\$288	
Gerber	Katherine A.	KAA	Senior	1/11/2008	Accumulation of information related to preparation of fee application.	0.6	\$320	\$192	
Horner	Kevin John	KJH	Senior	1/11/2008	Accumulation of information related to preparation of fee application.	0.9	\$270	\$243	
Krabill	Aaron J.	AJK	Senior Manager	1/11/2008	Accumulation of information related to preparation of fee application.	0.7	\$520	\$364	
Marold	Erick W.	EWM	Senior	1/11/2008	Accumulation of information related to preparation of fee application.	0.7	\$320	\$224	
Nicol	Jeremy M.	JMN	Staff	1/11/2008	Accumulation of information related to preparation of fee application.	0.8	\$240	\$192	
Pacella	Shannon M.	SMP	Manager	1/11/2008	Accumulation of information related to preparation of fee application.	0.7	\$420	\$294	
Pikos	Matthew C.	MCP	Senior	1/11/2008	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	1/11/2008	Accumulation of information related to preparation of fee application.	0.6	\$320	\$192	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/11/2008	Accumulation of information related to preparation of fee application.	0.8	\$620	\$496	
Simpson	Emma-Rose S.	ESS	Senior	1/11/2008	Accumulation of information related to preparation of fee application.	1.1	\$270	\$297	
Zinger	Miriam R.	MRZ	Staff	1/11/2008	Accumulation of information related to preparation of fee application.	1.1	\$150	\$165	
Aquino	Heather	HRA	Audit Support Associate	1/14/2008	Work on December 07 EXHIBIT D.	2.6	\$150	\$390	
Aquino	Heather	HRA	Audit Support Associate	1/15/2008	Work on December 07 EXHIBIT D.	3.7	\$150	\$555	
Zinger	Miriam R.	MRZ	Staff	1/15/2008	Accumulation of information related to preparation of fee application.	0.5	\$150	\$75	
Aquino	Heather	HRA	Audit Support Associate	1/16/2008	Work on December 07 EXHIBIT D; send to N. Miller for review.	3.2	\$150	\$480	
Simpson	Jamie	JS	Senior Manager	1/16/2008	Accumulation of information related to preparation of fee application.	0.5	\$520	\$260	
Asher	Kevin F.	KFA	Partner	1/17/2008	Analysis of time related to court filings	1.9	\$820	\$1,558	
Rasmussen	Kyle M.	KMR	Staff	1/17/2008	Accumulation of information related to preparation of fee application.	0.7	\$150	\$105	
Aquino	Heather	HRA	Audit Support Associate	1/18/2008	Accumulation of information related to preparation of fee application.	1.4	\$150	\$210	
Asher	Kevin F.	KFA	Partner	1/18/2008	Accumulation of information related to preparation of fee application.	0.3	\$820	\$246	
Aytes	Eric J.	EJA	Intern	1/18/2008	Accumulation of information related to preparation of the fee application.	1.7	\$110	\$187	
Boehm	Michael J.	MJB	Manager	1/18/2008	Accumulation of information related to preparation of fee application.	0.8	\$400	\$320	
Cash	Kevin L.	KLC	Partner	1/18/2008	Accumulation of information related to preparation of fee application.	0.3	\$620	\$186	
Ciungu	Roxana M.	RMC	Staff	1/18/2008	Accumulation of information related to preparation of fee application.	1.8	\$240	\$432	
Craig	Tashawna N.	TNC	Staff	1/18/2008	Accumulation of information related to preparation of fee application.	1.6	\$240	\$384	
Gerber	Katherine A.	KAA	Senior	1/18/2008	Accumulation of information related to preparation of fee application.	0.8	\$320	\$256	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Senior	1/18/2008	Accumulation of information related to preparation of fee application.	0.9	\$270	\$243	
Kosuda	Kimberly	KK	Intern	1/18/2008	Accumulation of information related to preparation of fee application.	0.7	\$110	\$77	
Krabill	Aaron J.	AJK	Senior Manager	1/18/2008	Accumulation of information related to preparation of fee application.	0.7	\$520	\$364	
Marold	Erick W.	EWM	Senior	1/18/2008	Accumulation of information related to preparation of fee application.	0.9	\$320	\$288	
Nicol	Jeremy M.	JMN	Staff	1/18/2008	Accumulation of information related to preparation of fee application.	0.6	\$240	\$144	
Pochmara	Rose Christine	RCP	Staff	1/18/2008	Accumulation of information related to preparation of fee application.	3.0	\$150	\$450	
Ranney	Amber C.	ACR	Senior	1/18/2008	Accumulation of information related to preparation of fee application.	0.6	\$320	\$192	
Sheckell	Steven F.	SFS	Partner	1/18/2008	Accumulation of information related to preparation of fee application.	0.8	\$620	\$496	
Simpson	Emma-Rose S.	ESS	Senior	1/18/2008	Accumulation of information related to preparation of fee application.	1.2	\$270	\$324	
Smith	Carolyn E.	CES	Staff	1/18/2008	Accumulation of information related to preparation of fee application.	0.9	\$240	\$216	
Miller	Nicholas S.	NSM	Manager	1/19/2008	Review invoice for time incurred in December.	2.1	\$400	\$840	
Hegelmann	Julie Ann	JAH	Manager	1/21/2008	Billing analysis for time charged to segregate between tax basis balance sheet review, current year provision to return review and analysis for the S-1	2.1	\$380	\$798	
Miller	Nicholas S.	NSM	Manager	1/21/2008	Review of invoice for time incurred in December.	1.9	\$400	\$760	
Aquino	Heather	HRA	Audit Support Associate	1/22/2008	Correspondence regarding Delphi December 07 Inquiry.	0.2	\$150	\$30	
Aquino	Heather	HRA	Audit Support Associate	1/22/2008	Correspondence with J. Hegelmann regarding December 07 EXHIBIT D Tax.	0.3	\$150	\$45	
Aquino	Heather	HRA	Audit Support Associate	1/22/2008	Revise December invoice per N. Miller.	1.2	\$150	\$180	
Aquino	Heather	HRA	Audit Support Associate	1/22/2008	Preparation of December 07 Exhibit D - Files for division, TSRS, and Tax review.	1.4	\$150	\$210	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	1/22/2008	Review of international code for December billing.	0.3	\$600	\$180	
Hegelmann	Julie Ann	JAH	Manager	1/23/2008	Review December billing for invoice	1.3	\$380	\$494	
Hegelmann	Julie Ann	JAH	Manager	1/23/2008	Review January charges regarding deferred tax entries to determine out-of-scope items.	1.8	\$380	\$684	
Hegelmann	Julie Ann	JAH	Manager	1/23/2008	Review December charges posted to deferred taxes to determine in-scope and out-of-scope.	2.2	\$380	\$836	
Aquino	Heather	HRA	Audit Support Associate	1/24/2008	Follow-up regarding December 07 EXHIBIT D.	0.2	\$150	\$30	
Hegelmann	Julie Ann	JAH	Manager	1/24/2008	Review January 1 - 18 charges recorded in detail for analysis on TBBS/PTR time incurred and out of scope billings	3.9	\$380	\$1,482	
Simpson	Jamie	JS	Senior Manager	1/24/2008	Accumulation of information related to preparation of fee application.	0.7	\$520	\$364	
Zinger	Miriam R.	MRZ	Staff	1/24/2008	Accumulation of information related to preparation of fee application.	0.8	\$150	\$120	
Aquino	Heather	HRA	Audit Support Associate	1/25/2008	Accumulation of information related to preparation of fee application.	1.4	\$150	\$210	
Aytes	Eric J.	EJA	Intern	1/25/2008	Accumulation of information related to preparation of fee application.	1.9	\$110	\$209	
Boehm	Michael J.	MJB	Manager	1/25/2008	Accumulation of information related to preparation of fee application.	0.7	\$400	\$280	
Chamarro	Destiny D.	DDC	Senior	1/25/2008	Accumulation of information related to preparation of fee application.	0.7	\$270	\$189	
Ciungu	Roxana M.	RMC	Staff	1/25/2008	Accumulation of information related to preparation of fee application.	2.2	\$240	\$528	
Craig	Tashawna N.	TNC	Staff	1/25/2008	Accumulation of Information in preparation of fee application.	1.2	\$240	\$288	
Gerber	Katherine A.	KAA	Senior	1/25/2008	Accumulation of information related to preparation of fee application.	0.9	\$320	\$288	
Hegelmann	Julie Ann	JAH	Manager	1/25/2008	Re-review the December invoice per discussion with C. Tosto.	2.7	\$380	\$1,026	
Horner	Kevin John	KJH	Senior	1/25/2008	Accumulation of information related to preparation of fee application.	0.9	\$270	\$243	
Keown	Karen M.	KMK	Senior Manager	1/25/2008	Accumulation of information related to preparation of fee application.	2.4	\$600	\$1,440	
Kosuda	Kimberly	KK	Intern	1/25/2008	Accumulation of information related to preparation of fee application.	0.8	\$110	\$88	



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/25/2008	Accumulation of information related to preparation of fee application.	0.7	\$520	\$364	
Mackenzie	Andrew M.	AMM	Staff	1/25/2008	Accumulation of information related to preparation of fee application.	0.6	\$150	\$90	
Pacella	Shannon M.	SMP	Manager	1/25/2008	Accumulation of information related to preparation of fee application.	0.5	\$420	\$210	
Pikos	Matthew C.	MCP	Senior	1/25/2008	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pochmara	Rose Christine	RCP	Staff	1/25/2008	Accumulation of information related to preparation of fee application.	3.2	\$150	\$480	
Rasmussen	Kyle M.	KMR	Staff	1/25/2008	Accumulation of information related to preparation of fee application.	0.8	\$150	\$120	
Rothmund	Mario Valentin	MVR	Senior	1/25/2008	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Sheckell	Steven F.	SFS	Partner	1/25/2008	Accumulation of information related to preparation of fee application.	0.8	\$620	\$496	
Simpson	Emma-Rose S.	ESS	Senior	1/25/2008	Accumulation of information related to preparation of fee application.	1.3	\$270	\$351	
Smith	Carolyn E.	CES	Staff	1/25/2008	Accumulation of information related to preparation of fee application.	2.0	\$240	\$480	
Thompson	Lester M.	LMT	Senior Manager	1/25/2008	Accumulation of information related to preparation of fee application.	1.8	\$520	\$936	
Tosto	Cathy I.	CIT	Partner	1/25/2008	Review December billing	0.7	\$620	\$434	
<b>Fee Application Preparation Total:</b>						<b>127.9</b>		<b>\$35,898</b>	